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PUBLICATIONS DE LA SOCIÉTÉ FOUAD I DE PAPYROLOGIE

TEXTES ET DOCUMENTS

VI

DEMOTIC OSTRAKA

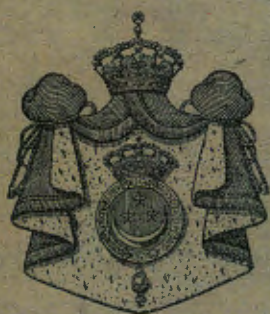
FROM THE COLLECTIONS AT
OXFORD, PARIS, BERLIN, VIENNA AND CAIRO

INTRODUCTION, TEXTS AND INDEXES
WITH 27 PLATES



BY

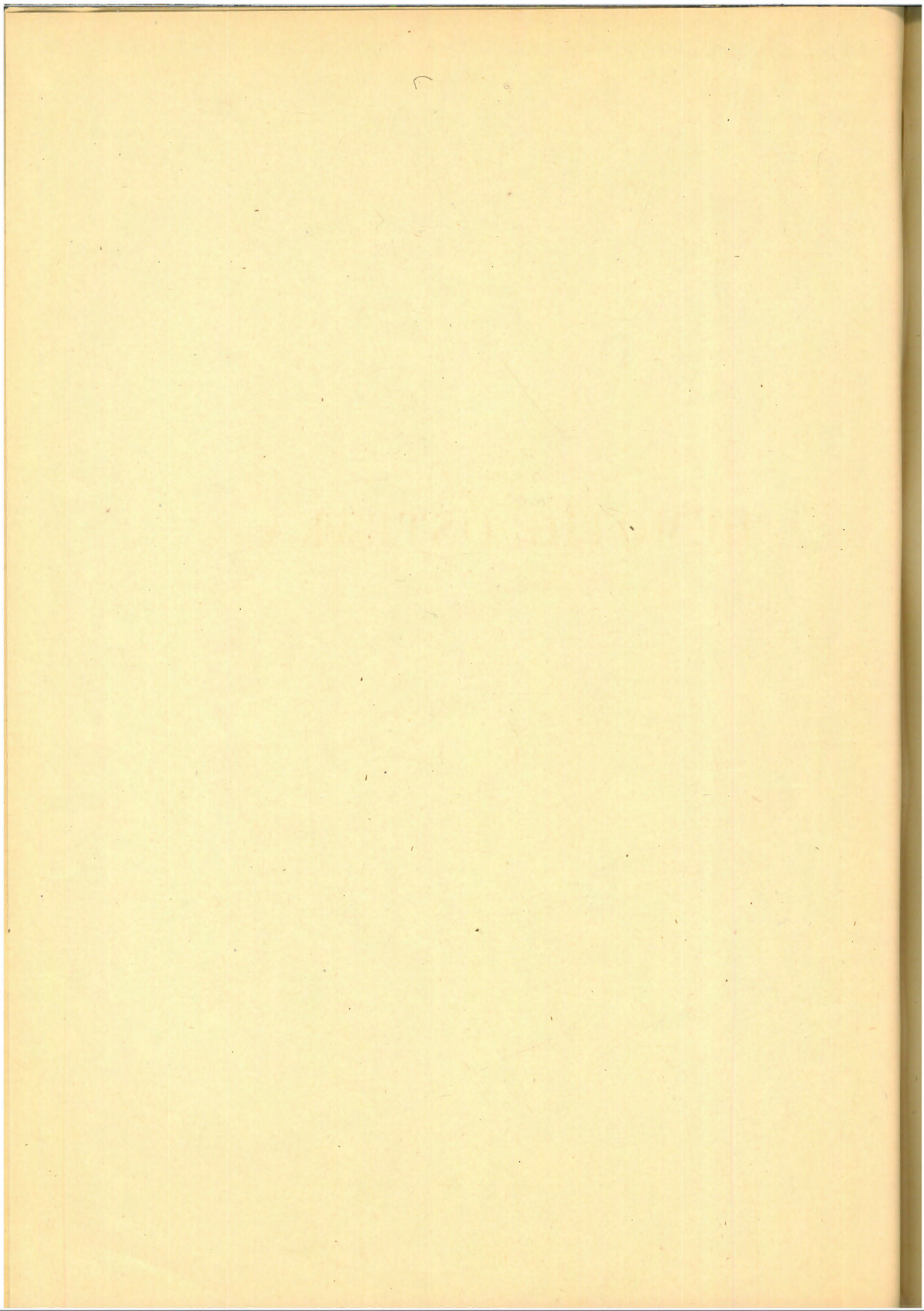
GIRGIS MATTHA



IMPRIMERIE DE L'INSTITUT FRANÇAIS D'ARCHÉOLOGIE ORIENTALE

LE CAIRE. 1945

27



DEMOTIC OSTRAKA

DEPARTMENT OF THE INTERIOR

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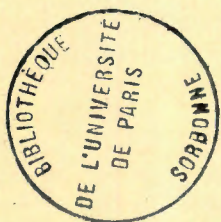
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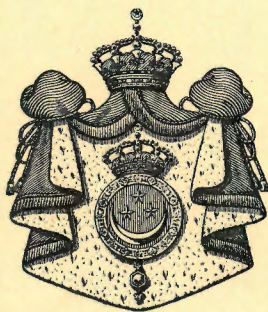
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THE UNIVERSITY OF CHICAGO

AVANT-PROPOS.

Lorsque mon jeune collègue Girgis Mattha me fit, dans un élan d'amitié confiante, l'honneur de me montrer le recueil d'ostraca démotiques que la Société Fouad I publie aujourd'hui, je fus frappé de l'importance de son travail et de la valeur de son effort. Il me parut, tout de suite, que cet ouvrage, le premier peut-être, certainement le plus considérable, dû à la science d'un démotisant égyptien, avait sa place naturelle dans les publications de notre Société, créée par S. M. le Roi Fouad I^{er} pour encourager, selon les termes mêmes de nos statuts, «l'enseignement de la Papyrologie et les études papyrologiques en Égypte». Cependant Girgis Mattha avait commencé et achevé son travail à Oxford sous la direction de deux maîtres, dont nous admirions le talent exceptionnel et dont nous vénérons aujourd'hui la chère mémoire. Sans la catastrophe qui bouleverse le monde, c'est en Angleterre que ce livre aurait dû voir le jour; c'est aux institutions scientifiques anglaises, si remarquablement outillées pour de telles entreprises, que nous aurions laissé le privilège de présenter ces précieux et difficiles documents au public érudit. Mais les attestations mêmes des

regrettés *F. Ll. Griffith* et *Sir Herbert Thompson* nous ayant confirmé le désir, qui était le leur, de voir paraître au plus tôt l'œuvre de leur disciple, pour lequel ils manifestaient une singulière estime⁽¹⁾, ont levé tous nos scrupules, et, grâce à l'habileté technique de l'imprimerie de l'Institut français, nous avons aujourd'hui le plaisir d'éditer au Caire l'œuvre de notre savant confrère égyptien.

J'abandonne à de plus compétents que moi le soin de louer ses mérites. Ils sont évidents même pour ceux qui ont à peu près exclusivement limité leurs investigations aux documents grecs, et qui peuvent constater, dans les commentaires si précis de *Girgis Mattha*, l'heureux concours des disciplines classiques et orientalistes pour une connaissance de jour en jour plus approfondie de la vie économique, sociale et administrative de l'ancienne Égypte. Tout le monde concevra la satisfaction que j'ai éprouvée, à la fin d'une carrière dont les dernières années furent consacrées à la collaboration la plus cordiale avec l'Université égyptienne, quand j'ai vu, selon le vœu des Augustes Souverains qui m'ont confié la présidence de notre Société, les jeunes savants égyptiens prendre si brillamment la place qui revient à leur pays dans l'étude de son magnifique passé.

Pierre JOUGUET.

⁽¹⁾ Voici ce qu'écrivait *Sir Herbert Thompson*, le 5 septembre 1936, à propos de l'ouvrage, alors en manuscrit, de *Girgis Mattha*: «*Mattha produced a work on the Demotic ostraca relating to taxation in Egypt marked by a high degree of originality and a complete command of the history of the subject, and also showing a remarkable skill in the difficult palaeography of the period dealt with by him. It is a work of high and permanent value; and I shall hope to hear before very long that it is printed, so that all, who will, may learn from it.*»

PREFACE.

It is entirely due to the liberality of the Fouad I Papyrological Society that it has at last been possible for this volume to appear, after a long delay caused by the present war. Activated by the spirit of its August Founder and by the farsighted interest of H. M. King Farouk I, the Society has readily decided to publish the present work on the recommendation of its president Professor Pierre Jouguet, in spite of the material difficulties of the present situation; and to him I express my deep gratitude.

The ostraka here published belong to the collections of the Bodleian Library, Oxford; the Berlin Museum; the Louvre; the National Bibliothek, Vienna; and the Cairo Museum.

(i) The demotic ostraka contained in the Bodleian collection are about 1200 in number, and were mainly contributed to the library by Professor Sayce and Dr. J. G. Milne. Of these, about 700 were traced by myself. From these 700, 154 were selected here.

(ii) Those at Berlin amount to about 1600, the majority of which were obtained for the museum by Professors Erman and Wiedemann, and the rest by Professors Borchardt, Carl Schmidt and others. Of these 1600 about 400 were copied, some by tracing and photography, some by photography alone. From these 400, again, 63 were selected for publication here.

(iii) Of the Louvre collection I could reproduce only the sixty ostraka which were legible; 21 of these were chosen.

(iv) Those of the National Bibliothek in Vienna number about 300, of which 105 were traced and 21 figure in this publication.

(v) As regards the Cairo collection, I could make tracings and obtain photographic reproductions of but 60 ostraka, of which 21 were selected.

Nos. **26**, **33**, **76**, **112A**, **240**, **263**, **264** and **266** have been given here both in facsimiles and in photographic reproductions.

Of the Louvre ostraka published here about 15 had previously been published by Revillout in his *Mélanges* and by two of his pupils in *Dictionnaire démotique* and *Quelques reçus d'impôts agricoles*; and of the Berlin ostraka about half a dozen were published by Brugsch in his *Thesaurus*. All these had to be republished owing to the inaccuracy of their published copies.

The material traced and photographed from the above-mentioned collections has actually been classified into various categories according to the nature of their respective texts. Of the texts of the first category, which deals chiefly with documents relating to the financial administration of the country during the Græco-Roman period, 276 have been selected for publication here and four documents, which are leases of land and which form a small category by themselves, have been appended to them. It is very much hoped that the rest of the material will appear in a series of future publications each dealing separately with a special category of texts.

While the book has been printing I have thought of reproducing the letters *h* and *h* by *ch* and *kh* respectively—a purely artificial device, which I have been able to use only in the General Index of Proper Names, coming near the end of the book—e. g. '*Nh-p-hrt* "Enchpekhrat, Chepekhrat", '*P-hm-bk* "Pchembēk", '*P-hl-Hns* "Pkhelchons", '*P-šr-Hnm* "Pshenkhnūm" and so forth.

To the late Sir Herbert Thompson I owe a special debt of gratitude for his guidance and very valuable suggestions which enabled the work to be carried through. I am also indebted to Mr. J. G. Tait for most kindly reading the cursive script of the Greek dockets attached to the texts and also for putting at my disposal his unpublished copies of those attached to the demotic texts of the Bodleian collection.

I wish to express my thanks to the custodians of the above-named collections who have with the utmost liberality allowed me access to their ostraka and for their constant help and kindness

My sincere thanks are also due to M. O. Guéraud for the assistance which I have received from him in the revision of the proofs of this volume and for the many valuable suggestions he kindly made. I wish also to express my gratitude to M. Georges Mettler, Printer to the Institut français d'Archéologie Orientale, Cairo, and also to his staff and employees, for having with marked success overcome the difficulties involved in the reproduction and printing of matter of this nature. In order to adapt them to the plates the ostraka are given on a scale of approximately two-thirds of the size of the originals.

Heliopolis, July 1945.

Girgis MATTHA.

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SPECIAL ABBREVIATIONS.

- Ä. Z. = *Zeitschrift für ägyptische Sprache und Altertumskunde.*
Archiv. = *Archiv für Papyrusforschung.*
B. = *Collection of the Bodleian Library, Oxford.*
B. G. U. = *Aegyptische Urkunden aus den Königlichen Museen zu Berlin: Griechische Urkunden.*
B. L. = F. BILABEL, *Berichtigungsliste der Griechischen Papyruskunden aus Ägypten, Zweiter Band, Erste Hälfte (1931).*
B. M. = *British Museum.*
Bod. Quart. Rec. = *The Bodleian Quarterly Record.*
Bürgsch. = K. SETHE, *Demotische Urkunden zum ägyptischen Bürgschaftsrechte.*
C. = *Collection of the Cairo Museum.*
Dict. Dém. = D. CHARDON and LÉON DENISSE, *Dictionnaire Démotique.*
Etymologieen = W. SPIEGELBERG, *Koptische Etymologieen in den Sitzungsberichten der Heidelberger Akademie d. Wiss., 1920-27. Abhandlung.*
Family Archive = THOMPSON, SIR HERBERT, *A Family Archive from Siut.*
G. O. = U. WILCKEN, *Griechische Ostraka aus Ägypten und Nubien.*
J. E. A. = *Journal of Egyptian Archaeology.*
L. = *The Louvre Collection.*
Mél. or Mélanges = E. RÉVILLIOUT, *Mélanges sur la Métrologie, l'Économie Politique, et l'Histoire de l'Ancienne Égypte.*
O. Brüss. = P. VIERECK, *Ostraka aus Brüssel und Berlin.*
O. Strassb. = P. VIERECK, *Griechische und Griechisch-Demotische Ostraka der Universitäts- und Landesbibliothek zu Strassburg im Elsass.*
P. = *Ostraka inventoried with the Papyrussammlung of the Museum at Berlin.*
P. S. B. A. = *Proceedings of the Society of Biblical Archaeology.*
Reçus = M. MAGNIEN, *Quelques reçus d'impôts agricoles, etc.*
Rec. trav. = *Recueil de travaux relatifs à la philologie et à l'archéologie égyptiennes et assyriennes.*
Roset = J. J. HESS, *Der demotische Teil der dreisprachigen Inschrift von Rosette.*
Ryl. = F. Ll. GRIFFITH, *Catalogue of the Demotic Papyri in the Rylands Library at Manchester; vol. III.*
S. B. = F. PREISIGKE, *Sammelbuch Griechischer Urkunden aus Ägypten.*
Setne = F. Ll. GRIFFITH, *Stories of the High Priests of Memphis; first story.*
Stud. Pal. = C. WESSELY, *Studien zur Paläographie und Papyruskunde.*
TAIT, Ostraca = J. G. TAIT, *Greek Ostraca in the Bodleian Library and other collections.*
Theb. Ostr. D = *Theban Ostraca etc., Demotic Texts.*
Theb. Ostr. G = *Theban Ostraca etc., Greek Texts.*
Thesaurus = H. BRUGSCH, *Thesaurus inscriptionum Aegyptiacarum.*
V. = *Collection of the National Bibliothek, Vienna*
W. Grundz. = U. WILCKEN, *Grundzüge und Chrestomathie der Papyruskunde; Erster Band, Historischer Teil; erste Hälfte, Grundzüge.*
Wb. Aeg. Spr. = *Wörterbuch der ägyptischen Sprache.*

ADDITIONS AND CORRECTIONS.

Pages 56 (ll. 25-26) and 58 (l. 18) : *instead of* "the temple of Mont lord of Medamut" *read* "The-Temple-of-Mont-lord-of-The-Holy-Region".

Pages 134 (No. 143/1), 142 (No. 164/5-6) and 143 (No. 165/4) *instead of* *pr Mnt nb To-dsr* *read* *Pr-Mnt-nb-To-dsr* "The-Temple-of-Mont-lord-of-The-Holy-Region = Τα Κερκυεῖα".

Page 134 *add* See Nos. 164/5-6 and 165/4 *to* 143/1, n. *ad fin.*

INTRODUCTION.

§ 1. THE DEMOTIC OSTRAKON : A HISTORICAL OUTLINE.

The use of the ostrakon as a writing material was known to the Egyptians as early as the time of the Old Kingdom, whence there are four ostraka in the museum at Leiden and one, from Elephantine, at Berlin (cf. J. ČERNÝ, *Chronique d'Égypte*, 6^e année, n° 12, p. 216). From the Middle Kingdom there are a few preserved at the Cairo Museum (*ibid.*). The ostraka of these two periods are as rare as would naturally be expected after the chaotic state of affairs and the political disturbances which reigned over the first and second intermediate periods (between dynasties VI-X and XII-XVIII); but those of the New Kingdom are plentiful, at which time the Empire was at its height, and prosperity was the rule throughout the country. The great majority of these, like those of the Old and Middle Kingdoms, are flakes of limestone; while the remaining few are potsherds, which make their first appearance with the latter half of the XIXth dynasty (though one example from the XVIIIth dynasty, found at Deir el-Medinah and now at Cairo, is known).

After the XXIst dynasty, throughout the Saïtic period and until about the 10th year of Ptolemy Philadelphus, our knowledge of ostraka is almost entirely lacking.

In the latter half of the reign of Philadelphus and in the reign of Euergetes I ostraka written both in Greek—the language of the ruling dynasty—and in the native writing called demotic—show themselves in abundance. No. 188, a Theban receipt for the crown-tax of year 11, which from the archaic character of the writing is most likely that of Philadelphus, is probably the earliest extant demotic ostrakon. The earliest known Greek ostrakon from Egypt dates from year 12 of the same king (cf. TAIT, *Ostraca*, p. 1, no. 1).

The reigns of Philadelphus and Euergetes I were periods of increasing prosperity. But few documents of the reign of Soter have survived. A large proportion of the Greek papyri from the Fayûm came from villages which were only founded in the reign of Philadelphus, on land then for the first time reclaimed from the desert : so that such cities cannot be expected to supply papyri or ostraka of the reign of Soter.

It seems possible that many of the ostraka, both Greek and demotic, of the IIIrd century B. C. from Thebes and Elephantine may have been found on the sites of houses abandoned during the disorders in the reigns of Philopator and Epiphanes. Documents from such sites would probably belong for the most part to the generations preceding the outbreak of the rebellion; and would probably not date from so far back as the reign of Soter. Moreover, the scarcity of documents of the first half-century of Greek rule may possibly indicate that the bureaucratic system was elaborated under Ptolemy Philadelphus. (Cf. BEVAN, *History*, p. 133.)

A large proportion of Greek and demotic ostraka of the Ptolemaic period belong to the IIInd and Ist centuries B. C., and especially to the latter half of the reign of Euergetes II and to the reigns of Cleopatra III, Soter II and Alexander I. They suddenly become scarce in the reigns of Auletes and Cleopatra VI. The two latest Ptolemaic ostraka in this publication are nos. 268 A, a receipt given by the bailiffs of the temple of Amūn at Thebes in respect of castor-oil seed and dated the 2nd year [of Berenice], that is the 1st year [of Archelaus], = 56 B. C.; and no. 81, a Theban receipt given by tax-collectors in respect of wheat and dating from the 28th year of Auletes, = 54/53 B. C. The latest known Greek ostrakon of the Ptolemaic period is the example in TAIT, *Ostraca*, no. 222, p. 38, which dates from 32 B. C. The scarcity of ostraka belonging to these two reigns may be due to the fact that Thebes had not yet recovered from its destruction by Soter II (cf. TAIT, *l. c.*, note).

In the Ist century of the Roman period ostraka become very common, especially in the reigns of Augustus and Tiberius; they then grow less frequent in the IIInd century until they finally disappear at the beginning of the IIIrd century. The latest ostrakon I know is the example in *Theban Ostraca* D 221, p. 54, a transfer of temple services dating from the 11th year of the joint reign of Septimius Severus and Caracalla, = 208/209 A. D. The latest ostrakon in the present publication is no. 266, a receipt given by the priests of the goddess Ratow, the consort of Mont at Thebes, in respect of wine for a festival in the 8th year of Antoninus Pius (A. D. 144/145).

As already stated, demotic ostraka are less frequent in the IIInd century A. D. than in the Ist; the disproportion is still greater when we consider the preponderance of Greek ostraka in the IIInd century. We may note also that demotic dockets to Greek ostraka become less frequent in the IIInd century than in the Ist. It seems likely that owing to the difficulty of the demotic script the number of people who could write it became smaller in each generation; till there were so few officials who could write demotic that the tax-receipts had to be written in Greek, even when the taxpayers could not read the Greek.

Although the Coptic writing seems to have been invented in the IIIrd century, or perhaps at the end of the IIInd, it is not until much later that we find it used in tax-receipts. Cf. *Theban Ostraca*, pp. 186-196.

The word used in demotic to designate the ostrakon is *blḏ'* (= Coptic βελξε); it occurs on a Louvre potsherd ostrakon no. 7867 (published in *Revue égyptologique*,

IV, p. 185, pl. XI; and again in *Mélanges*, p. 116) which is an order written by a certain Asklepiadēs in the 14th year (of Cleopatra III) that is the 11th (of Alexander I) [= 104/103 B. C.] to Piko son of Wennofre to deliver wheat to one Prōtogenēs (?). He writes : *my te-w'rtb sw 2 1/2 n Prikns (?) nt e-f 'n n-k ty bld'*, 'may 2 1/2 artabas of wheat be given to Prōtogenēs (?) who is bringing thee this ostrakon'. Cf. *ποίησον τὸν ἀναδιδόντα σοι τὸ ὄστρακον*, which occurs on *Theban Ostraca* G. 135, p. 152, of the 1st century A. D.

§ 2. THE LOCALITIES FROM WHICH DEMOTIC AND BILINGUAL OSTRAKA WERE ORIGINALLY OBTAINED.

Demotic ostraka are stated in various publications on ostraka to have been found either alone or along with others in Greek, Coptic, or hieratic. Some were discovered by the natives, who, while excavating the ruins of old villages for the sake of manure, found them either buried in the dust or inserted in the sun-dried bricks of Coptic buildings as bonding for the fragile clay. Others were excavated by Europeans who, while exploring the sites of ancient towns, found them heaped together among the archives of ancient government bureaus or in the ruins of houses among the rubbish of floors or cellar bins or in wall niches where they had been carefully put aside. Others again were picked up by tourists or natives while wandering among the ruins and mounds of ancient cities. Three interesting accounts of the discovery of ostraka are given, the first, in a letter from Maspero to Wilcken published by the latter in his *Griechische Ostraka*, vol. I, pp. 25 and 26; the second by SAYCE in the *Jewish Quarterly Review*, II, p. 401; and the third, by L. AMUNDSEN in *Greek Ostraca in the University of Michigan Collection*, p. ix.

The provenances of the ostraka of this publication are : Elephantine, Kom Ombo (?), Edfu, El-Kāb, Gebelein, Hermonthis, Thebes, Denderah, Ekhmim (?) and an unknown locality. Here follows a full list of the localities from which all the demotic and bilingual ostraka known to me from various publications, as well as those of the present publication, were obtained.

1.—*Elephantine.*

(a) The present publication : Nos. 67 (?), 86 (?), 90, 107 (?), 108, 132, 171, 194, 210-211, 214-218, 220-223, 225-226.

(b) Other publications : From the other published examples for Elephantine those worth noting are : (1) five bilingual receipts for salt-tax of the IIIrd cent. B. C.—*B. G. U.* 1323, 1327, 1330-1332; and (2) a bilingual receipt for the *othoniera* (248 B. C.)—*B. G. U.* 1375.

1a.—*Syene*.

(a) The present publication : None.

(b) Other publications : Those worth noting are three bilingual receipts—*B. G. U.* 1309, for the tax on garden-land; Berlin P. 324 (= *Rev. égypt.*, VI, p. 11; *G. O.*, II, 35), for palm-tax; and Brit. M. 13976 (= *Rev. égypt.*, IV, p. 185; *G. O.*, II, 97), for the flax-merchant's tax.

2.—*Ombos (Kom Ombo)*.

(a) The present publication : No. 233 (?).

(b) Other publications : Other demotic ostraka from this locality are seven relating to the cult of the Ibis and Falcon gods at Ombos—*Die Prinz Joachim Ostraka*, nos. 23-29.

3.—*Apollinopolis Magna (Edfu)*.

(a) The present publication : Nos. 4, 5, 10 (?), 11, 21, 40, 40 A, 46, 49 (?), 50, 52 (?), 80, 85, 87, 97, 126-127, 179 (?), 180 (?), 200-204, 247 and 250.

(b) Other publications : All other published examples from Apollinopolis Magna are bilinguals. The following are to be noted : (1) *B. G. U.* 1405, a receipt for the ferry-tax; and (2) *B. G. U.* 1408, 1410 and 1411, receipts for the fee on a freight of wine.

4.—*Eileithyiaopolis (El-Kāb)*.

The present publication : No. 243.

5.—*Latopolis (Esneh)*.

The only published example I know of from Latopolis is *O. Strassb.* 321, a bilingual receipt for the *epigraphe* of the IInd or Ist cent. B. C.

6.—*Pathyris (Pr-H-t-Hr) at Gebelein*.

(a) The present publication : Nos. 113 (wooden tablet), 178, 227(?), 228-231 (wooden tablets), 242 and 270.

(b) Other publications : The only example worth recording here is an early Ptolemaic oath made in the temple of Hathōr at Pathyris published by SPIEGELBERG in *Demotica*, I, p. 44.

7.—*Hermontis (Arment)*.

(a) The present publication : Nos. 3 (?), 68, 147, 207, 212 (?), 219 (?), 224 (?).

(b) Other publications : (1) *B. G. U.* 1377, a bilingual receipt for the tax on pigeon-houses, dating from 136 B. C.; (2) an allotment of land (= Mannheimer collection, no. 13) (*Aegyptus*, IX, p. 386); (3) some ostraka from the Bucheum and environs at Hermontis describing the contents of large funerary jars used in the burial ceremony of the bull Buchis, a hymn to Buchis, fragments of oaths by Buchis, memoranda, accounts, lists of names, dedicatory texts and a school exercise (*The Bucheum*, II, pp. 53 ff; *ibid.*, III, pls. LXV-LXXIII).

8.—*Diospolis Magna : Thebes*.

(a) The present publication : Nos. 1, 2, 6-9, 12-18, 19 (?), 22-30, 31 (?), 32-39, 41-45, 48, 51, 53-56, 58-66, 70-79, 81-84, 88-89, 91 (?), 92 (?), 93 A, 96, 98-102, 104-105, 106 (?), 111-112 A, 114-115, 116 (?), 119-120, 128-131, 133, 134 (?), 135-146, 152-154, 159-170, 172-177, 181 (?), 182-188, 190-193, 199, 206, 208-209, 213, 232 (?), 234 (?), 235 (?), 236 (?), 237-240, 241 (?), 244-246, 248, 249 (?), 251, 252 (?), 253 (?), 254-261, 263-266, 267 (?), 268, 268 A, 269, 271-276.

(b) Other publications : The majority of the published ostraka come from Thebes and it seems unnecessary to give a list of them here. The most important publication is *Theban Ostraca*, part II, pp. 23 ff.

9.—*Coptos (Quft)*.

(a) The present publication : None.

(b) Other publications : (1) Brit. M. 12623 (*Rev. égypt.*, IV, p. 184; *G. O.*, II, 1234), a Ptolemaic bilingual receipt for the *apomoira* and *eparurion*; and (2) Berlin P. 90 (*Demotica*, I, p. 34), an early Roman petition addressed to the strategus of the Coptite nome by the quarrymen engaged in the hills east of Coptos.

10.—*Tentyra (Dendereh)*.

(a) The present publication : Nos. 47, 57, 93, 103, 117-118, 148-151, 155-158, 189 and 205.

(b) Other publications : (1) *B. G. U.* 1443, a receipt from the IIIrd cent. B. C. for wheat in respect of the *epigraphe*; (2) *Archiv*, VI, pp. 126 ff.

11.—*Panopolis (Ekhnim) (?)*.

The present publication : Nos. 121-125.

12.—*Unidentified places in Upper Egypt*.

(a) The present publication : No. 262.

(b) Not a few of the published ostraka come from unknown localities in Egypt and it seems unnecessary to give a list of them here.

13.—*Lower Egypt*.

A single ostrakon from Tell-el-Yahudieh published in *Hyksos and Israelite Cities*, p. 26, pls. 24 and 27, and containing a list of Egyptian and Jewish brick-makers, is the only example recorded from Lower Egypt.

§3. MATERIALS.

While the ostraka used in Egypt until the end of the XXIst dynasty and also during Christian times were for the most part flakes or slices of white limestone, in the Graeco-Roman period they were almost exclusively potsherds. The use of potsherds as a writing material was known in Egypt as far back as the XVIIIth dynasty, if not earlier; but their scarcity and the predominance of limestone ostraka in Pharaonic days may be due to the fact that the ancient Egyptians, like their descendants the Copts of Christian times, regarded them as less honourable than limestone (cf. CRUM, *Coptic Ostraca*, p. x, col. 2).

The new government instituted by the Ptolemaic dynasty with its elaborate fiscal administration, brought about a sudden increase in official documents, and in particular those pertaining to the multitude of taxes imposed on the population in all departments of its daily life. The taxation officials who issued daily a large number of receipts to an army of tax-payers had to find a material which would cost nothing and yet be suitable for writing. To use papyri would have taxed their private purse heavily. To use wood or leather or similar materials would have been impracticable, and would also have involved some expense. To use flakes of limestone for daily acknowledging a large number of receipts would also have been impracticable, on account of their clumsiness to keep or when necessary to carry about. The potter's wheel, on the other hand, has been going on in Egypt since time immemorial and nothing could be found more abundantly in the country than broken pottery.

This afforded the taxation-officials a rich source of material admirably suited to their requirements. A potsherd was convenient to keep, light to carry about, and with its smooth surface well adapted for writing. Moreover, on account of the porous nature of the material the ink was absorbed : hence it dried rapidly and was not easily obliterated.

In view of all these advantages it is not surprising that from being confined to purely official documents the potsherd soon became popular in general use for writings of every description throughout the Graeco-Roman period.

In the few cases where limestone ostraka are used in this period, they are almost exclusively of an unofficial nature.

The popularity of the potsherd as a writing material may also be due to the Hellenistic influence of the new rule. For the Greeks papyrus was an expensive material, since it was imported from without ; thus they used it only for matters of great importance, such as literary or legal documents. For most ordinary matters they used potsherds (*G. O.*, I, p. 9). It is possible, therefore, that the army of Greek officials employed by the new dynasty found in Egypt a most congenial ground for the material most familiar to them, namely, the potsherd. This they used for writing the multitude of different receipts they delivered to the tax-payer ; and their example was naturally followed by the Egyptian officials, who issued the receipts in the native writing—demotic—since the population did not understand Greek. Taxation now involved the whole country and almost every individual therein, and taxation officials were spread into every corner : hence it was natural that the potsherd should eventually become a most popular writing material among the native population of the country. Thus demotic ostraka, instead of being confined in their use to financial documents, as were the Greek ones almost entirely, were used for all types of writings : oaths by native deities prescribed by the lawcourts, private correspondence, memoranda, accounts, legal contracts, astrological texts, etc.

The writing is usually, as one would expect, on the convex or outer side of the ostrakon, which is smoother and therefore better adapted for writing than the concave or inner side, the furrowed surface of which is mostly useless for the purpose. There are, nevertheless, a few examples of ostraka with writing on their inner side only. Opisthographs are not uncommon in demotic ostraka, where the text on the verso completes or is in some way connected with that on the recto, especially in letters, oaths, lists of names, accounts, memoranda and the like. I know of no instances of opisthograph ostraka in connection with tax-receipts, though there are some cases where two of these are found on the same side of the ostrakon (cf. e. g. No. 22), and many cases where several payments on different occasions are acknowledged.

Palimpsests are not infrequent, the text on the ostrakon being washed out so that it may be used for a fresh text. In most cases the first text is not completely obliterated. Sometimes the text on the recto is crossed out and another text is written on the verso, as in the case of No. 258.

The documents of the present publication (except for Nos. 113, 228 and 229, 230 and 231 on wooden tablets from Gebelein) are written on potsherds, found at (in order, South to North), Elephantine, Kom Ombo (?), Edfu, El-Kāb, Gebelein, Hermonthis, Thebes, Denderah, Ekhmim (?) and an unknown locality.

Those from Thebes are the most abundant. Next to them in order of frequency are those from Edfu, followed by those from Denderah and Elephantine respectively.

Next may be noted the chief characteristics of each of these groups, arranged according to the geographical order of their localities from South to North :

1) Those ostraka from Elephantine which belong to the Ptolemaic period all date from the IIIrd century B. C. They are thick, well baked, heavy and with a sort of glaze on their surface. The chief colours are dark brown and brown.

Those of the Roman period are thin, well baked, heavy and with the same glaze on their surface. The chief colour is a bright red; sometimes they are brown.

2) Those from Edfu are thick, well baked, not so heavy as those from Elephantine, and with a dull surface. The two chief colours are red and brown; some are greyish brown, dark brown or grey. They belong to the reigns of Augustus and Tiberius.

3) The Ptolemaic ostraka from Thebes are medium in thickness, well baked and light in weight. The two chief colours are light yellow and greyish yellow. There are, however, red, brown and reddish brown specimens.

Those of the Roman period are chiefly thin, well baked and light in weight. A few have a thin layer of pitch on their inner side. The chief colours are reddish and brown. Some are greyish; a few are light yellow.

4) The ostraka from Denderah are early Roman. They are thick and lightly baked, being black in the middle. Many of them are covered with a thick layer of pitch on the inner side. The chief colour is bright red; some are brown.

§ 4. FORMULÆ OF THE RECEIPTS.

The study of the formulæ of demotic receipts has been prompted by two chief requirements. The first is to determine whether a receipt is Ptolemaic or Roman; the second is to be able to fix with some certainty the locality to which that receipt belongs.

The Ptolemaic receipts, with very few exceptions, and not a small number of the early Roman ones, especially of the reign of Augustus, do not mention the name of the reigning king in their dates. The early Ptolemaic receipts are quite distinct from the later ones by the cursive nature of their script, and cannot be doubted as being definitely Ptolemaic. Some of the late Ptolemaic receipts, on the other hand—except,

for instance, those dated with years numerically higher than 43, and hence safely assignable to the reign of Euergetes II, and those of the joint reigns of Cleopatra III and Alexander I and of Berenice and Archelaus—are apt to be mistaken, through the similarity of their script, for early Roman ones. Here a practical knowledge of the formulæ of the receipts of both periods will prove of great value to the demotist in deciding to which of the two periods the receipt belongs.

The majority of demotic receipts do not contain the name of the locality where they were issued. Here again a knowledge of the main characteristics of a group of receipts assigned with certainty to any one locality will be of great aid in fixing the provenance of any individual receipt.

In analysing the formulæ of the receipts of the present publication, those from Thebes, which form the majority, have been given precedence. Next come those of Elephantine, followed by others in the order of their provenances from South to North.

A comparison of the formulæ of demotic receipts and those of Greek receipts such as are given by Wilcken in the first volume of his *Griechische Ostraka*, will show that they correspond approximately to each other. The Greek receipt may contain a phrase or a subscription of a trapezites or a sitologus, etc. not found in the demotic one, or *vice versa*; but the general wording of each is almost identical.

Before outlining the contents of the various formulæ analysed in pp. 14-31, attention must be drawn to these two modes of reference. I/3, n. 1, for instance, refers to heading I, formula 3, note 1, while No. 219/5, note, refers to No. 219 of the texts, note on line 5.

Two words are used to denote "receipt" on demotic ostraka. The first, 'sw, masc., is the one generally used by the scribes of the bank or the granary in demotic dockets to Greek receipts for payments in money or in kind; its actual meaning is "payment" (cf. No. 71, notes). The second, ;pwkh, fem., is the demotic transcription of the Greek word ἀποχή; it is known to me only from *Theb. Ostr.*, G. 95.

"A copy of a receipt" is called in demotic h w' 'sw (cf. No. 186/1). Sometimes it is expressly stated that such a copy is of a receipt that had previously been given : h-t-f n w' 'sw e-ty (sic)-y s n ke sp "copy of a receipt which I (the granary scribe) formerly issued" (cf. No. 82/1 and note *ad loc.*).

The receipts dealt with here are those given by the tax-collectors, temple-officials and private persons, by the bank, the State granary and the temple granary.

In the Ptolemaic period the tax-collector (called shn; cf. II/2, n. 1 and II/3, n. 1, p. 16) in writing his receipts, whether for payments in money or in kind, used two forms : the first, impersonal, and the second more like an ordinary letter than a bare notification of payment.

The impersonal form, which is probably more ancient than the letter-form, states that the tax-payer paid a certain sum or amount for a tax of this or that year. (Sometimes the verb of payment is omitted). After that the tax-collector signs the receipt, then he dates it at the end; or he may sign it on behalf of himself and his colleagues,

one of whom may sign after him (II/2, n. 1). Sometimes his assistant signs *a hrw-f*, “at his bidding” (I/1, n. 1, p. 14).

In the letter-form the tax-collector begins the receipt with his name alone (I/2), or with the phrase “and his colleagues” attached to it (II/3). He then declares to the tax-payer that “there is (*wn*)” such and such a sum or amount for this or that tax. After dating the receipt he may sign it, followed by one of his colleagues (II/3, n. 3); or one of his colleagues may merely witness the payment (I/2, n. 3).

The tax-collector occasionally remarks that the sum or the amount paid is *šp n 'p*, “credited” (I/3, n. 1, p. 15; II/1, n. 1 a); or that the sum was given to him *a ty-s a p shn Pr-ō n Ne*, “to pay it into the Royal bank at Thebes” (I/2, n. 2, p. 14); or that the amount was brought by the tax-payer *a p pr-ht Pr-ō n Ne*, “to the Royal treasury at Thebes” (II/1, n. 1, p. 15).

In the Early Ptolemaic receipts from Hermonthis (?) (cf. XXVII, p. 29), the tax-collector uses in acknowledging the payments made to him the phrase *te-k n-y*, “thou (the tax-payer) hast paid me”, in place of the verb *wn*, “there is”, which is chiefly used in the receipts of the Ptolemaic period, especially those from Thebes.

The Ptolemaic receipts given by temple officials and private persons do not differ in their formulæ from their contemporaries given in letter-form by the tax-collectors; except that they occasionally contain greetings (III/2, n. 1, p. 17; IV). The temple official signs the receipt; or, if a high official, he may only address it and have it signed on his behalf by a subordinate; as in the case of No. 272, where the former is “the phylarchos of the second phyle”, and the latter is “the temple scribe”.

In the Roman period the formulæ of the receipts issued by the tax-collector, temple officials or private persons are almost the same as those in letter-form of the Ptolemaic period, with the very important difference that they use the phrase *te-y mh n*, “I am paid in full”, instead of *wn*, “there is”, in acknowledging payments.

The tax-collector may issue the receipt in his own name only, or he may do so on behalf of himself “and his colleagues (*rm ne-f 'r-w*)”. After his name he may insert his title—*e-r-t p tny*, “he who has received the tax”, or *pa-p-tny*, “he of the tax” (cf. V/1, n. 1, p. 17), or *rt* (?), “agent (?)” (cf. VI/2, n. 1, p. 19)—or he may omit to do so. He may sign the receipt himself or a clerk may sign it on his behalf. Sometimes this clerk remarks that he signed on behalf of the tax-collectors because they were illiterate (V/5, n. 1, p. 18). Occasionally there is a subscription of a colleague, in which the latter certifies that he has been present at the payment (cf. VI/2, n. 2, p. 19).

In the receipts issued by temple officials, the title of the official is at times mentioned, cf. e. g. *p rt n p ntr*, “the agent of the god” (VII/1, n. 1, p. 19), and he may have the receipt signed on his behalf by his subordinate; or the receipt may be issued by the priests of the temple and signed on their behalf by one of their colleagues (VIII/1, n. 4, p. 20).

In the case of a private receipt the payee may omit to sign it; or someone may sign it for him because he is illiterate (IX/1, n. 1, p. 20).

At Hermonthis the tax-collector of the Roman period (who occasionally writes the title *pregtwr*, “*πράκτωρ*”, after his name) sometimes uses the phrase *te-k n-y*, “thou (the tax-payer) hast paid me”, side by side with the phrase *te-y mh n*, “I am paid in full” (cf. XXVIII/1 and 2, p. 30).

At Ekhnim (?), possibly also at Denderah (cf. XXIX/1 a, notes, p. 30), the tax-collector of the Early Roman period, instead of using the letter-form in his receipts, merely writes the name of the tax followed by the name of the tax-payer and the sum. He then signs his name, either alone or followed by the phrase *'rm* (or *hn'*) *ne-f'r.w* “and his colleagues” (cf. XXX/1 and 1 a, p. 31). These Ekhnim (?) receipts were possibly issued by the bank and signed by A. and his colleagues, who acted as managers of the local bank.

In the case of receipts issued by the bank or the granary the letter-form disappears and a bare notification of payment takes its place. In Ptolemaic receipts issued by the bank the formula is generally : paid (*'n*)—A. (tax-payer)—sum—for tax of year X—Signed B. (bank official)—date (cf. X, p. 21). The verb *'n* (lit. bring) is that commonly used in bank-receipts of this period; the verb *te*, the *stm-f* form of *ty* (to give), sometimes replaces it (cf. XXIV, 1 a, p. 29). Sometimes the date or the signature of the bank official or both are omitted. The outstanding feature of the demotic bank-receipts of the Ptolemaic period from all localities (so far as the present publication is concerned) is that they never mention the word for “bank”; in this they differ from their Greek contemporaries and from the majority of the demotic ones of the Roman period from Thebes. The formula of the Ptolemaic receipts issued by the temple for money-payments is the same as that of the bank-receipts, with the difference that they mention that the sum was paid *a h-ntr*, “into the temple” (cf. XI, p. 21); or the place-name may be specified, as in the case of the temple-receipts from Pathyris : *a h-ntr Pr-H.t-Hr*, “into the temple of Pathyris” (cf. XXV, p. 29).

The Ptolemaic granary-receipts are also similar in formula to those issued by the banks; but the payment in money is replaced by another in kind, and the signature of the bank scribe by that of the granary scribe, which latter is occasionally followed by that of the sitologus. The receipts issued by the State granary sometimes mention that the payment was effected *a p r pr Pr-'o*, “at the gate of the King's house i. e. at the gate of the government building” (cf. XII/1, n. 1, p. 22). The sitologus and his scribe had apparently to receive the tax-payers one by one at the gate of the granary. There the amount was measured and then the goods were carried into the granary where they were deposited. The receipt given by the taxing-officials to the tax-payer naturally stated that the payment was made *at the gate* and not into the *thesaurus*. Thus the tax-payer having delivered his goods at the entrance was apparently not responsible for transferring them to the stores.

The technical verb used for payments in kind into the granary is (as in bank-receipts) *'n*, “to bring”; receipts from localities other than Thebes sometimes use instead the verb *hy*, “to measure” (cf. XIX, note 1, p. 27; and B.G.U. 1442, from Edfu).

The Theban receipts issued by the bank and by the granary of the Roman period are generally similar in formula to those of the Ptolemaic period. Their chief characteristic is that at the beginning of their texts they use a verb of payment in the emphatic *stm-f* form, preceded by a preformative *a*, instead of the simple *stm-f* form employed at the beginning of Ptolemaic receipts (cf. XIV/1, n. 1, p. 23). So, for instance, instead of *'n A.*, "A. has paid", used in the latter, the former use *a.'n A.*, with exactly the same meaning. A characteristic of the Roman bank-receipts from Thebes is that they state in the majority of cases that the payment was made into the bank, a fact which is not mentioned in the Ptolemaic receipts. This has already been remarked above. The bank is either mentioned alone or with the place-name *n'y.w mht.w*, "the Northern Quarters, i. e. the Lower toparchy", attached to it (cf. XIV/2, p. 23, and XIV/4, n. 1, p. 24). In the granary receipts the payment is stated to have been made "at the gate of Per'o", or "at the gate of the Northern Quarters" (cf. XV/1, n. 2, p. 25), or sometimes "at the gate of B., i. e. the gate of the granary kept by B., a sitologus" (cf. XV/2, n. 1); or, if the granary is that of the temple, it is made at "the gate of Amun" (XVI/1, n. 1, p. 26), or "at the gate of the god of the Northern Quarters" (XVI/2, n. 1).

Roman bank-receipts from other localities (so far as I am aware) do not mention the bank. In granary-receipts the granary is sometimes mentioned, as in the case of those from El-Kab (XXIII, p. 28) and Gebelein (XXVI, p. 29), sometimes omitted, as at Edfu (XXII, p. 28).

For money-payments of the Roman period the bank at Thebes uses *a.'n*, "brought", *a.te*, "gave", and *a.wt* "sent" (cf. XIV/1, n. 1, p. 23); that at Elephantine uses *a.wt* only (cf. XVIII, p. 27); that at Edfu uses *wt*, and not *a.wt*, or no verb at all (cf. XXI/1 and 2, p. 28); that at Denderah uses no verb of payment.

For payments in kind the granaries at Thebes and Gebelein use *a.'n* (cf. XV, XVI and XXVI, pp. 25, 26 and 29); that at Edfu uses *wt*, as in bank-receipts for payments in money (cf. XXII, p. 28); and that at El-Kāb uses *a.hy*, "measured" (cf. XXIII).

A great number of Ptolemaic and Roman receipts are given each for more than one payment. The additional payment or payments may be in respect of the same tax or in respect of another, which latter is then specified. Sometimes the additional payment is recorded after and not in the body of the receipt itself. This is especially the case if the additional payment is made on a different date, and in this case the day of payment is stated. To introduce a fresh payment the scribe uses various words, the most popular of which is *'n*, "again". Sometimes he uses (*n*) *whm*, "again" (cf. Nos. 82/5; 171/5); or he may use ordinal numbers (*mḥ-2*, "second", *mḥ-3*, "third", etc.) to show that the payment is a second or a third one etc. as the case may be (cf. e. g. No. 175/5); or he may introduce the payment with the verb *mḥ*, "paid", followed by the date of payment: paid (*mḥ*)—day of payment—sum (cf. e. g. No. 172/6).

Before passing on to give in detail the various formulæ of the receipts of different

localities, the following important remarks must be taken into consideration :

1. The use of the verb *wn*, “there is”, in the tax-collector’s or any other person’s receipts to acknowledge payments is a characteristic of the Ptolemaic period. The use, on the other hand, of the phrase *te-y mh n*, “I am paid in full”, in such receipts is a characteristic of the Roman period.

2. The reference to the “bank” (*shn*) as the place where the payment was made is a characteristic of Roman receipts from Thebes.

3. The use of the ordinary *stm-f* form of the verb *wt*, “pay”, at the beginning of receipts is a characteristic of early Roman receipts from Edfu (see next remark).

4. The use of an emphatic *stm-f* form of a verb of payment (such as *a.te*, *a.’n*, *a.wt* or *a.hy*) at the beginning of receipts is a characteristic of the Roman period.

5. The use of no verb, at the beginning of receipts, to denote payment is a characteristic of the Denderah receipts. Some of the Edfu receipts do not use a verb of payment; but these two localities have each an almost stereotyped formula of its own and the corresponding receipts will be readily distinguished.

Thus the Denderah formula is almost always :

Tax of year X—Tax-payer—Date—Sum (cf. XXIX/1, p. 30);

while the Edfu formula is almost always :

Tax-payer—Tax—Sum—Date (cf. XXI/2, p. 28).

THE FORMULÆ.

A. THEBES (I-XVI).

I.—Tax-collectors' Receipts (Ptolemaic)

Money-Payments.

(1)

A. (tax-payer)—sum—tax of year X.—Signed (*sh*) B. (tax-collector)¹—Date².
Nos. 133, 136, 137, 138, 140, 208, 209 (IIIrd cent. B.C.).

NOTES.—These receipts, though expressed in the impersonal form, were issued by the tax-collector and not by the bank. Cp. TAIT, *Ostraca*, p. 20, No. 114 and note *ad loc.*

1. No. 138 gives "Signed B. (assistant) at the bidding of (*a hrw*) C. (tax-collector)" instead.

2. The date is omitted in No. 137.

(2)

It is A. (tax-collector) who declares to (*A. p nt d n*)—B. (tax-payer) : There is (*wn*)¹—sum²—for tax.—Subscription³.

No. 23 (IIInd cent. B. C.).

Cp. *G. O.*, I, p. 61, form. 2 (IIInd cent. B. C.).

NOTES.—1. *wn*, "there is", corresponds to *ἐχω* and the like in the Greek tax-collectors' receipts. Cf. *G. O.*, I, c.

2. After the sum follows the phrase *a.te-k s.t n-y a ty-s a p shn Pr-o n Ne*, "which thou hast given me to pay into the Royal bank at Ne (=Thebes)". Cp. *ὅς καὶ διαγράφουεν ἐπὶ τὴν δημοσίαν τράπεζαν* of *G. O.*, II, 662 and *Theban Ostr.*, G. 89, p. 124 (both IIInd cent. A. D.). Cf. also *G. O.*, I, p. 87.

p shn Pr-o, "the bank of *Per-o*", corresponds to the Greek *τράπεζα βασιλική*. Cf. *Theban Ostr.*, p. 30, note 3.

3. The subscription Signed (*sh*) is : C. (another tax-collector)—concerning (*a*) sum—date.

Cp. *G. O.*, II, 579, 586, 587 and 591 (all Roman) : Name—*συστημειωμαι*—sum. See also *G. O.*, I, p. 83.

A. and C. respectively, refer to *Ws-h.t s.* of *Hry-w*, the tax-collector who gives No. 23, and to *Ns-Mn s.* of *Pa-by* who countersigns it. The same two officials occur in *Theban Ostr.*, D 4, p. 29, and D 61, p. 30, where they act jointly as tax-collectors.

(3)

It is A. (tax-collector) who declares to (*p nt d n*)—B. (tax-payer) : There is (*wn*)—sum¹—for tax of year X.—Date.

No. 192 (Ist cent. B. C.).

Cp. *G. O.*, I, p. 61, form. 2.

NOTES.—1. After 'sum' follow the words *šp n'p* "received on account (=credited)". In No. 219 the tax-collector, in referring to the sum paid to him by the tax-payer, declares to this latter *mte-y ty šp-w s n-k n'p* "and I shall cause them (sc. 2 kite) to be received on account for thee (i. e. credited to thee)". In No. 224 the phrase is elaborated into *mte-y ty šp-w s n-k n'p n p hw n'p 'rm-k nt e-w a 'r-f* "and I shall cause them (sc. 4 kite) to be credited to thee on the day on which the account will be settled with thee". It may be remarked that in No. 264 the amount of one *keramion* of wine is referred to as *ef šp n'p*. In this case it is hardly possible to translate this phrase "It is being received by reckoning", as suggested in *Theban Ostr.*, p. 33, note 10, since the amount it refers to is *only one keramion*.

II.—*Tax-collector's Receipts (Ptolemaic).*

Payments in kind.

(1)

It is A. (tax-collector) who declares to (*p nt d n*)—B. (tax-payer) : There is (*wn*)—amount.^{1, 1a}—Subscription².

No. 22 (IIInd cent. B. C.).

Cp. *G. O.*, I, p. 97, form. 1.

NOTES.—1. After amount (a quantity of linen) follow the words *e' n-k s a p pr-ht Pr'o n Ne* "which thou hast paid (lit. brought) into the treasury of *Per'o* (τὸ βασιλικόν) at Thebes". Cf. *Theban Ostr.*, p. 30, note 3.

1 a. After the last phrase are mentioned the words *st šp n'p*, "they are credited" with reference to the amount paid. Cf. I/3, note 1.

2. Subscription : Signed C. (assistant)—at his (sc. A.'s) bidding (*a hrw-f*)—date.

(2)

Paid (*'n*)—A. (tax-payer)—amount—for tax of year X.—Subscription¹.

Nos. 238, 268 (IIInd-Ist cent. B. C.).

NOTES.—These receipts, although expressed in the impersonal form, were issued by the tax-farmer and not by the granary. Cf. I/1, note.

1. In No. 238 the subscription runs : Signed B. the tax-collector (*p shn*)—date—Signed C. (a colleague) according to what is written above (*a h p nt sh hry*).

The title *shn* is used both of tax-collectors (*λογεῖται*) and collectors of rent or other dues belonging to the temple (cf. *Theban Ostraca*, p. 39, note 7).

The phrase *a h p nt sh hry*, "according to what is written above", corresponds to the Greek *καθότι προέγραπται* in No. 232/4-5.

In No. 268 the subscription is : Signed B (tax-collector) and his colleagues (*'rm ne-f'r.w*)—Signed C. (a colleague)—Signed D. (another colleague)—date.

The phrase *'rm ne-f'r.w* corresponds to *καὶ οἱ μέτοχοι* of the Greek tax-receipts; cf. *G. O.*, I, p. 83.

(3)

It is A. (tax-collector and his colleagues) (*'rm ne-f'r.w*)—title¹—who declare to (*n nt d n*)—B. (tax-payer) : There is (*wn*)—amount²—for tax of year X.—Date—Subscription³.

No. 81 (Ist cent. B. C.).

NOTES.—1. *shn.w*, "tax-collectors", cf. formula 2, note 1.

2. The amount is described as being *šp n 'p*, "credited"; cf. I/3, note 1.

3. Signed A. (tax-collector)—Signed C. (a colleague).

III.—Receipts given by Temple officials (Ptolemaic).

Payments in kind.

(1)

It is A. (temple-official)—title¹—who declares to—B. (payer) : I am paid in full (*te-y mh*)²—amount³.—Subscription⁴.

No. 272 (IIInd-Ist cent. B. C.).

NOTES.—1. Title ; *p 'o-n-s s 2.n*, "the phylarchos of the second phyle".

2. *te-y mh*, "I am paid in full", occurs to my knowledge only in No. 272, the usual word used in Ptolemaic receipts being *wn*, "there is". In the Roman period, on the other hand, this phrase is very common in receipts given by tax-collectors, temple-officials or private persons, while the use of *wn* to acknowledge payments of that period is almost obsolete. The corresponding *ἐπληρώθη* does not occur in the Greek texts until late in the Byzantine period; cf. *G. O.*, I, p. 108 and WESSELY, *Stud. Pal.*, XX, 207/1 and 255/4 (VIth cent. A. D.).

3. The phrase *st šp (n) 'p*, "they are credited" is inserted after the amount; cf. I/3, note 1.

4. Subscription : Signed C. the temple-scribe (*p sh n h-ntr*)—Date.

(2)

A. (temple-official)—greets (*sm a*)¹—B. (payer) : There is (*wn*)—amount—for dues of year X.—Date.—Signed A.

No. 239 (IIInd-Ist cent. B. C.).

Cp. *G. O.*, I, p. 97 (tax-farmer's receipts).

NOTES.—1. *sm a*, "greet", corresponds to *χαίρειν* of the Greek texts.

IV.—*Private Receipts (Ptolemaic).*

Payments in kind.

A. greets (*sm y a*)¹—B. there is (*wn*)—amount²—for dues.—Date.

No. 234. From Thebes? (IIInd cent. B. C.).

Cp. *G. O.*, I, p. 97 (tax-farmer's receipts).

NOTES.—1. For *sm y a*, "greet", cf. III/2, note 1.

2. The amount is followed by the phrase *st šp n 'p*, "they are credited".

V.—*Tax-collectors' Receipts (Roman).*

Money-Payments.

(1)

It is A. (tax-collector)—title¹—who declares to (*p nt d n*)—B. (tax-payer)—I am paid in full (*te-y mh n*)²—sum³—for tax of year X—Date.

Nos. 111 (Ist cent. A. D.) and 195 (Augustus 42).

NOTES.—1. In No. 111 the tax-collector is referred to as *e.'r t p tny*, "who has received the tax" (see *l. c.*, line 1, note). In No. 195 he is called *pa p tny* "he of the tax, i. e. tax-collector" (see *l. c.*, line 2, note).

2. *te-y mh n* "I am paid in full". Cf. III/1, note 2.

3. The sum is described in No. 111 as *šp n 'p* "credited". Cf. I/3, note 1.

(1a)

Same without *title* or *date*.

No. 167 (Ist-IIInd cent. A. D.).

(2)

A. (tax-collector)—to (*n*)—B. (tax-payer)—I am paid in full (*te-y mh n*)—tax of month X.

No. 197 (Ist cent. A. D.).

(3)

It is A. (tax-collector) and his colleagues (*'rm ne-f'r.w*)¹—who declares to (*p nt d n*)²
—B. (tax-payer)—I am paid in full (*te-y mh n*)²—tax—sum—Date.
No. 185 (Augustus 35).

NOTES.—1. For the phrase *'rm ne-f'r.w* “and his colleagues” cf. II/2, note 1.

2. Although the tax-collector acknowledges the payment in his name and in that of his colleagues he nevertheless refers only to himself as the one who received the payment. This might indicate, however, that the chief tax-collector was alone responsible for payments whether made to himself in person or to any one of his colleagues.

(4)

It is A. (tax-collector) and his colleagues (*'rm ne-f'r.w*)—who declare to (*n nt d n*)
—B. (tax-payer)—We are paid in full (*te-n mh n*)—tax of year X—Date.
Nos. 162, 163 (Time of Tiberius).

(4 a)

Same without *date*.

Nos. 92, 145, 166, 196 (Claudius-Domitian).

(5)

It is A. and B. (tax-collectors)—who declare to—C. (tax-payer) : We are paid in full (*te-n mh n*)—sum—for tax of year X.—Date—Subscription¹.
No. 66 (Claudius 7).

NOTES.—1. Subscription : *a.sh D. (clerk) a hrw-w tb hpe b-r-w sh* “D. wrote at their bidding as they were illiterate”. For the corresponding Greek cf. No. 66/7, note, and *G. O.*, II, 1237. Here the illiterate tax-collectors are Egyptians. They collect the poll-tax.

(5 a)

Same without *sum*.

No. 160 (Tiberius 1).

NOTES.—The subscription is : signed D (clerk).

(5 b)

Same without *date* or *subscription*.

No. 159 (Augustus 39).

VI.—*Tax-collectors' Receipts (Roman).*

Payments in kind.

(1)

It is A. (tax-collector)—who declares to (*p nt d n*)—B. (tax-payer) : I am paid in full (*te-y mh n*)—amount—for tax of year X.—Date.

No. 161 (Tiberius 6).

(2)

It is A. and his colleagues (*'rm ne-f 'r.w*)—title¹—who declare to (*n nt d n*)—B. (tax-payer) : We are paid in full (*te-n mh n*)—dues of year X.—Date—Subscription².

No. 241 (Augustus? 6).

NOTES.—1. The tax-collectors are described in No. 241 as the *rt.w (?) n h-sp 6.t*, “agents (?) of year 6”.

2. Subscription C. (a colleague?) *ἐπηκολούθη(ηκx)*.

VII.—*Receipts given by temple officials (Roman).*

Money-Payments.

(1)

It is A. (temple official)—title¹—who declares to (*p nt d n*)—B. (payer) : I am paid in full (*te-y mh n*)—sum—for dues of year X.—Subscription².

No. 186 (Claudius 14?).

NOTES.—1. Title : *p rt n p ntr* “the steward of the god = *προστάτης τοῦ θεοῦ*” (cf. No. 187/1-2, note).

2. Subscription : Signed C. (clerk).

(1 a)

Same as (1) + *date* minus *subscription*.

No. 187 (Nero 1).

(1 b)

Same as (1) + *date*.

No. 164 (Gaius 1).

NOTES.—Subscription (in Greek) : A. (temple official).

VIII.—Receipts given by temple officials (Roman).

Payments in kind.

(1)

It is temple-officials¹—who declare to (*n nt d n*)—B. (payer) : We are paid in full by thee (*te-n mh n-t-t-k*)²—amount³—for dues of year X.—Subscription⁴.

No. 266 (Antoninus 8).

NOTES.—1. The temple officials who address the receipt are described in No. 266 as *n w'b.w nt wbe n m'.w n R-to.w*, “the priests who are (serving) before the shrines (lit. places) of Ratow” (cf. *l. c.*, line 1, note).

2. *te-n mh n-t-t-k*, “we are paid in full by thee”. Cf. WESSELY, *Stud. Pal.*, XX, 255/4 : ἐπληρώθητι παρὰ σοῦ (VIth cent. A. D.).

3. The amount is described as *šp n 'p*, “credited”; cf. I/3, note 1.

4. Subscription : Signed divine father (*yt-ntr*) C.—on behalf of himself and his colleagues (*hr-r-f'rm ne-f'r.w*).

(1 a)

It is divine father (*yt-ntr*) A.—who declares to—B. (payer) : I am paid in full (*te-y mh n*)¹—amount²—for dues of year X.—Date³.

Nos. 263-265 (Reign of Hadrian).

NOTES.—1. No. 264 gives *te-y mh n-t-t-k*, “I am paid in full by thee”; cf. VIII/1, note 2.

2. The amount is described in Nos. 264 and 265 as being *šp n 'p*, “credited”.

3. Nos. 264 and 265 have no date.

IX.—Private Receipts (Roman).

Payments in kind.

(1)

It is A.—who declares to (*p nt d n*)—B. : I am paid in full (*te-y mh n*)—dues—Subscription¹—Date.

No. 129 (Augustus 21).

NOTES.—1. Subscription : *šh C. a hrw-f hp b-r-f sh*, “C. wrote at his bidding as he was illiterate”. Cf. V/5, note 1.

(1 a)

Same without subscription.

Nos. 128 and 131 (Reign of Augustus).

X.—*Bank-Receipts (Ptolemaic).*

(1)

Paid ('*n*)—A. (tax-payer)—sum—for tax of year X—Signed B. (bank official)—Date.

Nos. 8, 9, 70, 188, 191 (IIIrd cent. B. C.), 109 (IInd cent. B. C.).

(2)

Paid ('*n*)—A. (tax-payer)—for tax of year X—sum¹—Date—Signed B. (bank-official).

No. 199 (Late Ptolemaic).

NOTES.—1. The sum is described as *šp n 'p*, "credited". Cf. I/3, note 1.

(2a)

Same without *date*.

No. 139 (IIIrd cent. B. C.).

(2b)

Same without *date* or *subscription*.

Nos. 141, 142 (IIIrd cent. B. C.).

NOTES.—The sum is followed by the phrase *st šp n 'p*, "they are credited".

(3)

There has been paid ('*n-w*)—concerning (*a*) tax of year X.—through (*n t.t.*) A. (tax-collector?)¹—sum—Signed B. (bank-official)—Date.

No. 6 (Ist cent. B. C.).

NOTES.—1. Cf. *G. O.*, I, p. 67; but see XIV/5, note 2, below.

XI.—*Receipts issued by the temple (Ptolemaic).*

Money-Payments.

Paid ('*n*)—A. (payer)—sum—into the temple (*a h-ntr*)—for dues—Signed B. (temple official)—Date.

Nos. 17, 18, 190 (IIIrd-IInd cent. B. C.).

XII.—*Receipts issued by the State granary (Ptolemaic).*

(1)

Paid ('n)—A. (tax-payer)—amount—at the gate of the King's house (*a p r pr Pr-^co*)¹
—Date—Signed B. (granary scribe)—Subscription of sitologus : C. *εἰσμεμέτρημαι*
—amount—*καθότι προγέγραπται*²—Date.
No. 232. From Thebes? (IInd cent. B. C.).

NOTES.—1. By "King's house" is meant "the government buildings" and not the King's residence ;
cf. No. 232/3, note.

2. For the demotic equivalent see formula 3, note 2, below.

(2)

Paid ('n)—A. (tax-payer)—for tax—amount¹—Date—Signed B. (granary scribe).
Nos. 112, 175, 176, 177, 267 (IIIrd-Ist cent. B. C.).

NOTES.—1. In these receipts, except for No. 175, the amount is said to be *šp n 'p*, "credited".

(3)

A. (tax-payer)—through (*n t.t*) B. (tax-collector?)¹—for tax of year X—amount etc.
—Signed C. (granary scribe)—Date—Signed D. (sitologus?) concerning amount—
according to what is written above (*a h p nt sh hry*)².

No. 115 (Late Ptolemaic).

NOTES.—1. Cf. X/3, note 1.

2. Cf. formula 1 of this heading.

(3a)

Same without the phrase "through B. (tax-collector?)" or subscription of sitologus.
No. 114 (Late Ptolemaic).

XIII.—*Receipts issued by the temple granary (Ptolemaic).*

(1)

Paid ('n)—A. (payer)—for dues—amount—Date—Subscription¹.
Nos. 237, 240 (IInd-Ist cent. B. C.).

NOTES.—1. Subscription of No. 237 : Signed B. according to what is written above—seven other signatures.

Subscription of No. 240 :—Signed B.—Signed C.

XIV.—*Bank-Receipts (Roman)*.

(1)

Paid (*a.te*)¹—A. (tax-payer)—for tax of year X—sum—among the men of B. (*hn n rm.w n B.*)²—Date.

No. 20, 25, 193 (Augustus 14 (?)—22).

NOTES.—1. *te* is the *stm-f* form of *ty*, “to give”; but it is technically used in receipts for payments in money or in kind.

a.te A, “A. has paid”. The use of a preformative *a* with the *stm-f* form of verbs at the beginning of receipts is peculiar to the Roman period. It is not confined to the verb *ty* “give”, but occurs also with other verbs of payment such as *n* “bring” (*passim*), *wt* “pay” (*passim*) and *hy* “measure” (No. 243). For its use with verbs other than those mentioned above cf. *a.rh-w*, “there has been measured (ρωω)”, at the beginning of allotments of land (*Theban Ostraca*, D 23, 1; D 25, 6; D 44, 2 and D 82, pp. 44-50; reign of Augustus (?)); cf. also *a.sh* in the phrase *a.sh P. a hrw-w*, “P. wrote at their bidding”, at the end of No. 66, a receipt of year 7 of Claudius. No. 129 (Augustus 21) gives *sh N. a hrw-f* “N. wrote at his bidding”, which shows that there is no substantial difference in use between *sh* and *a.sh* except perhaps that the latter is more emphatic than the former. For the use otherwise of this emphatic *stm-f* form in demotic cf. GRIFFITH, *Ryl.*, p. 226, note 2, and *Stories*, p. 88, note on line 6; cf. also THOMPSON, *Family Archive*, Glossary No. 3 and reference there. For its occurrence in Late Eg. cf. ERMAN, *Neuäg. Gram.* (2nd ed.), § 303.

2. The phrase *hn n rm.w n B.*, “among the men of B.”, probably implies that A. (the tax-payer) was one of the men who worked on the estate of B. and who naturally lived on it. The phrase was presumably used by the taxation officials to distinguish between the inhabitants of an estate and those of another; but cf. *Theban Ostraca*, D 16, note 2, p. 25.

(2)

Paid (*a.te*)—A. (tax-payer)—into the bank (*a p shn*)—for tax of year X.—among the men of B.—sum—Date.

No. 30 (Augustus 27).

(2a)

Same without the phrases “into the bank” and “among the men of B.”.

Nos. 152 and 172 (Augustus 33-34).

(3)

Paid (*a.n*)¹—A. (tax-payer)—into the bank (*a p shn*)—for tax of year X.—among the men of B. (*hn n rm.w n B.*)²—sum—Date.

Nos. 26, 35, 37, 153, 183 and 246 (Augustus 19 (?)–39).

NOTES.—1. 'n literally means “bring”; but it is technically used for payments in money or in kind.

For the use of the emphatic *stm-f* form *a.'n* cf. formula 1, note 1, of this heading.

2. Cf. *l. c.*, note 2.

(3a)

Same without the phrase *hn n rm.w n B.* “among the men of B.”.

No. 206 (Gaius 5).

(3b)

Same as (3a) without the phrase *a p shn*, “into the bank”, or *date*.

No. 144 (Augustus 35).

(4)

✓ Paid (*a.'n*)—A. (tax-payer)—into the bank of the Northern Quarters (*a p shn n n 'y.w mht.w*)¹—for tax of year X—in Jēme (= *Memnonia*)—sum—Date.

Nos. 1, 2, 33, 168, 173, 174 and 213 (Augustus 32–43). See also *Theban Ostr.*, D 5, 37, 52, pp. 23–28 (Reign of Gaius).

NOTES.—1. For the place-name *n 'y.w mht.w*, “the Northern Quarters = the Lower toparchy”, cf. No. 1/2, note.

(4a)

Same without the phrase “of the Northern Quarters”.

No. 27 (Augustus? 20).

(5)

Paid (*a.wt*)¹—A. (tax-payer) into the bank (*a p shn*)—through (*n t.t*) B.²—for tax of year X—sum—Date—Signed C. (banker).

Nos. 72, 73, 74, 146 (Augustus 26 — Tiberius 6).

NOTES.—1. The verb *wt* probably originates in Eg. *wdy*, “to send”; cf. SPIEGELBERG, *Dem. Pap. Eleph.*, p. 13, note XIII. It is technically used, especially in early Roman receipts, for payments in money into the bank. Occasionally, however, it is used for payments in kind (cf. Nos. 247 and 250—receipts for wheat from Edfu of the reign of Augustus—and THOMPSON, *Family Archive*, B VI/14).

2. In No. 72 the person through whom the payment was made on behalf of the tax-payer is a woman, Taemenhotp, while in No. 74 it is a certain Khensthowt, a temple weaver. In No. 146 the tax is paid through two men, Pshen'apahtepre' and Pwershe, on behalf of the tax-payer. Whether

these two men are private persons or a tax-collector and his colleague is not certain; but cf. X/3, note 1, above.

In No. 120 (Tiberius 3) the receipt begins with the phrase *a.wt A. hr B.*, "A. has paid on behalf of B.", where A. is apparently a friend or a relation of B., the tax-payer.

(5a)

Same without *n t.t B.*, "through B."

Nos. 7, 12, 13, 14, 15, 16, 29, 32, 34, 36, 38, 39, 41, 42, 43, 44, 45, 48, 51, 53, 54, 55, 56, 58, 59, 60, 61, 62, 63, 64, 65, 75, 76, 77, 78, 79, 83, 84, 93 A., 94, 95, 96, 98, 99, 100, 101, 102, 104, 105, 154, 169, 170, 182, 184 and 248. (Augustus 24 — Gaius 5.)

NOTES.—In No. 65 the phrase *a p shn*, "into the bank" is left out in error.

No. 102 is not signed by the banker.

(5b)

Same as (5a) without the phrase *a p shn*, "into the bank", or the banker's signature.

No. 31. From Thebes? (Augustus 29.)

XV.—Receipts issued by the State granary (Roman).

(1)

Paid (*a.n*)—A. (tax-payer)¹—at the gate (*a p r*)²—for year X.—amount³—Date—Subscription⁴.

Nos. 82, 244, 245, 251, 252 (Augustus 19 — Tiberius 16).

NOTES.—1. In Nos. 251 and 252 the tax-payer effects the payment through (*n t.t*) another person, possibly a tax-collector. Cf. XIV/5, note 2, above.

2. In Nos. 82 and 244 the gate is the *r Pr'o*, "the gate of *Per'o*, i. e. the gate of the granary of *Per'o*". In No. 251 the gate is that (of the granary) of *n 'y.w mht.w*, "the Northern Quarters" (cf. XIV/4, note 1).

3. In Nos. 244 and 245 the amount paid is said to be *sp n 'p*, "credited"; cf. I/3, note 1.

In Nos. 251 and 252 the amount paid is said to be *n p hy n 'yp.t*, "by the *oipe*-measure = μέτρῳ τετραχωνίῳ", *n ws n sp*, "without extra-charges", implying that the charges imposed to meet the expenses of collection are not included in the amount paid (see No. 181/5, note).

4. Subscription: (No. 82) Signed B. the gate scribe (*p sh n r*); this is called γραμματεὺς σιτολόγων in Greek ostraka.

(No. 244) Signed B. (granary scribe)—C. (sitologus) ἐπηκολούθηκα ταῖς προγεγραμμέναις—amount—Date.

Nos. 245 and 252 have no subscription.

(2)

Paid (*a.'n*)—A. (tax-payer)—at the gate of B. (*a p r n B.*)¹—amount²—Date.
No. 181.—From Thebes? (Augustus 38).

NOTES.—1. The phrase “at the gate of B.” means “at the gate of the granary kept, not owned, by B. (a sitologus)”. Cf. No. 181/2, 3, notes.

2. The amount is followed by the phrase *n p hy (n) 'py.t* (sic) *n ws n šp*, “by the oipe-measure without extra-charges”. Cf. *ibid.*, note on line 5.

XVI.—Receipts given by the temple granary (Roman).

(1)

Paid (*a.'n*)—A. (payer)—at the gate of Amūn (*a p r 'Mn*)¹—for dues—amount—
for year X—Date—Signed B. (granary scribe)—C. (sitologus)², ἐπηκολούθηκα—
amount—date.

No. 255 (Augustus 26).

NOTES.—1. I. e. the gate of the granary of the great temple of Amūn at Thebes.

2. Cf. the title σιτολόγος ἱερατικῶν in VIERECK, *Ostraka aus Brüssel und Berlin*, No. 6 (Augustus 19, Thebes).

(2)

Paid (*a.'n*)—A. (payer)—at the gate of the god of the Northern Quarters (*a p r n p ntr n n 'y.w mht.w*)¹—for year X—amount—Date.

No. 254 (Claudius 8).

NOTES.—1. I. e. the gate of the temple-granary of the Lower toparchy.

B.—ELEPHANTINE (XVII-XVIII).

XVII.—Bank-Receipts (Ptolemaic).

(1)

Paid (*'n*)—A. (tax-payer)—sum—for tax of year X—Signed B. (bank-official)—
Date¹.

Nos. 132, 210, 211, 214-218, 220-223, 225-226 (IIIrd cent. B. C.).

NOTES.—1. In No. 132 the date is followed by a Greek subscription of the tax-collector and another in demotic by his Egyptian colleague; cf. *ibid.*, 2, note.

(1 a)

Same without *date*.

No. 108 (Early Ptolemaic).

(1 b)

Same as form (1) without 'n, "paid".

Nos. 107 (?) (Early Ptolemaic), 110 (Late Ptolemaic), 198 (IIIrd cent. B. C.).

XVIII.—*Bank-Receipts (Roman)*.

(1)

Paid (*a.wt*)—A. (tax-payer)—for tax of year X—sum—Signed B. (banker)—Date.

No. 171 (Augustus 18).

(1 a)

Same without banker's signature.

Nos. 67 (?) (Claudius 9), 194 (Augustus 39).

C.—OMBOS (KOM OMBO) (?) (XIX).

XIX.—*Receipt issued by the temple granary (Ptolemaic)*.

Paid (*hy*)¹—A. (payer)—amount—for dues of year X—Signed B. (granary scribe)
—Signed C. (sitologus?)² according to what is written above (*a h p nt sh hry*)³.

No. 233 (IIInd cent. B. C.).

NOTES.—1. The verb *hy* literally means "to measure". Cf. No. 233/1, note.

2. Cf. XVI/1, note 2, above.

3. For the phrase *a h p nt sh hry*, "according to what is written above", cf. II/2, note 1.

D.—APOLLINOPOLIS MAGNA (EDFU) (XX-XXII).

XX.—*Receipt given by tax-collectors (Roman)*.

It is A. and B. (tax-collectors) who declare to (*n nt d n*)—C. (tax-payer) : we are paid in full (*te-n mh n*)—sum—for tax of year X—Date.

No. 126 (Tiberius or Gaius 2).

XXI.—*Bank-Receipts (Roman)*.

(1)

Date—paid (*wt*)—A. (tax-payer)—for tax of year X¹—sum.

Nos. 4, 10 (?), 11, 21, 40, 40 A, 87, 200-204 (Augustus 19-Tiberius 3).

Cp. P. MEYER, *Griechische Texte aus Aegypten*, p. 114, Staatskassenquittungen aus Edfu, formula 2 a.

NOTES.—1. The phrase “of year X” is omitted in Nos. 4, 21 and 40 A.

(2)

A. (tax-payer)—tax—sum—Date.

Nos. 5, 46, 49, 50, 52, 69, 80, 85, 97, 127 (Reign of Tiberius).

Cp. P. MEYER, *l. c.*, formula 2 b.

XXII.—*Receipts issued by the granary (Roman)*.

Date—paid (*wt*)¹—A. (tax-payer)—tax—amount.

Nos. 247, 250 (Reign of Augustus).

NOTES.—1. The verb *wt* is used in the above receipts for payments of wheat; cf. XIV/5, note 1.

E.—EILEITHYIAPOLIS (EL-KĀB) (XXIII).

XXIII.—*Receipt issued by the granary (Roman)*.

Paid (*a.hy*)¹—A. (tax-payer)—at the gate of the Western Quarters (*a p r n 'y.w mnt*)²—for the harvest (*šm*) of year X.—amount—Signed B. (granary scribe)—Date.
No. 243 (Possibly Augustus 12).

NOTES.—1. See XIX, note 1.

2. I. e. “at the gate of the granary of the Western Quarters”. Cf. No. 243/2, note.

F.—PATHYRIS (at GEBELEIN) (XXIV-XXVI).

XXIV.—*Bank-Receipts (Ptolemaic)*.

(1)

Paid (*'n*)—A. (tax-payer)—for tax—sum¹—Signed B. (bank official)—Date.

Nos. 113, 228-231 (107-100 B. C.).

NOTES.—1. In No. 230 the sum is described as *šp n 'p*, “credited”, cf. I/3, note 1.

(1 a)

Same as No. 230 (see last formula, note 1) with *te* instead of *'n*.

No. 227. (110? B. C.). From Gebelein (?).

XXV.—*Receipt issued by the temple (Ptolemaic).*

Money-Payment.

Paid (*'n*)—A. (payer) into the temple of Pathyris (*a h-ntr Pr-H.t-Hr*)—for dues of year X—sum¹—Signed B. (temple official).

No. 270 (89 B. C.).

NOTES.—1. The sum is *šp n 'p*, “credited”.

XXVI.—*Receipt issued by the State granary (Roman).*

Paid (*a.'n*)—A. (tax-payer)—at the gate of Pathyris (*a p r n Pr-H.t-Hr*)—for dues of year X—amount—Signed B. (granary scribe)—Date.

No. 242 (Possibly Augustus 10).

G.—HERMONTIS (ARMENT) (XXVII-XXVIII).

XXVII.—*Tax-collectors' receipts (Ptolemaic).*

Money-Payments.

It is A. (tax-collector)—who declares to (*p nt d n*)—B. (tax-payer) : Thou hast paid me (*te-k n-y*)¹—sum—for tax of year X²—Signed C. (assistant) at the bidding of A. (*a hrw A.*)—Date.

Nos. 212, 219 and 224 (Early Ptolemaic). From Hermonthis (?)³.

NOTES.—1. No. 212 gives *te-tn n-y*, “you have paid me”, since there are more than one tax-payer.

2. After “for tax of year X” the tax-collector in No. 219 remarks, in regard to the sum paid, *mte-y ty šp-w s n-k n 'p*, “and I will cause them (sc. 2 kite) to be credited to thee”. In No. 224 the same phrase recurs with the further words *n p hw n 'p 'rm-k nt e-w a 'r-f*, “on the day when the account will be settled with thee”. Cf. I/3, note 1, above.

3. But compare XXVIII/1, below.

XXVIII.—*Tax-collectors' receipts (Roman).*

Money-Payments.

(1)

It is A. (tax-collector) and his colleagues (*'rm ne-f'r.w*)—who declare to—B. (tax-payer) : Thou hast paid us (*te-k n-n*)—sum—for tax¹ of year X—Date.

Nos. 68 (Titus 2), 207 (Vespasian 8).

NOTES.—1. After “tax” is inserted the place-name *t ewee.t mht.t*, “the Northern quarter”, a quarter at Hermonthis. Cf. next formula, note 1.

(2)

It is A. (tax-collector)—title¹—who declares to—B. (tax-payer) : I am paid in full (*te-y mh n*)—sum—for tax of year X.

No. 147 (Trajan 4).

NOTES.—1. *p pregtwr n t ewee.t mht.t n En-Mnt*, “the praktor of the Northern quarter of Hermonthis”.

The mixing between the *k* and *g*, as in the case of *pregtwr*, is not confined to demotic writings but is also found in defectively written Greek texts. Cf. e. g. TAIT, *Ostraca*, p. 158, No. 39, where the same word is written $\pi\rho\acute{\alpha}\gamma\tau(\omega\rho)$.

H.—TENTYRA (DENDEREH) (XXIX).

XXIX.—*Bank-Receipts (Roman).*

(1)

Tax of year X—A. (tax-payer)—Date—Sum.

Nos. 47, 57, 93, 103, 117, 118, 148, 149, 150, 151, 156, 157, 158, 189 (Reigns of Tiberius [and Gaius ?]).

(1 a)

Same + signature of banker (?)¹.

Nos. 155, 205 (Reign of Tiberius).

NOTES.—1. These are possibly a tax-collector's receipts with his signature. Cf. XXX/1 a, below.

I.—PANOPOLIS (EKHMIM) (?) (XXX).

XXX.—*Tax-collectors' (?) receipts (Roman).*

(1)

Tax of year X—by (*n-t.t.*)¹ A. (tax-payer)—Sum—Signed B. (tax-collector ?) and his colleagues (*'rm ne-f 'r.w.*)²—Date.

Nos. 121, 124, 125 (Reigns of Augustus and Tiberius). These receipts were possibly issued by the bank and signed by A. and his colleagues its local managers.

NOTES.—1. *n-t.t.*, “by” or “through”, is omitted in No. 124.

2. Nos. 124 and 125 give *hn'* (instead of *'rm*) *ne-f 'r.w.*, “and his colleagues”.

(1 a)

Same without the phrase *'rm ne-f 'r.w.*

Nos. 122 (Augustus 40), 123 (Tiberius 4 ?).

§ 5. DOCKETS.

In issuing receipts to the tax-payer the taxing-officials of the bank or the granary had apparently to write two copies of the same receipt, one in Greek and the other in demotic, both for the sake of the native tax-payer who did not understand Greek, and therefore had to have his payment acknowledged to him in the native writing, and for the sake of the Greek officials who did not in general understand demotic. The tax-payer had apparently to keep both the Greek and demotic receipts with him so that whenever he went to the bank or the granary he might produce them.

But it seems that for reasons of economy in time and labour the taxation-officials occasionally gave one receipt either in demotic or in Greek and at the same time wrote in the second script a docket attached to it containing a summary of the contents of the receipt. The demotic docket was naturally for the sake of the tax-payer and the Greek one for the Greek officials. The former was written by the native scribe of the bank or the granary and the latter by the trapezites or the sitologus or one of their Greek assistants.

The dockets, though mere notifications of payment, are not without interest, since they occasionally mention some detail or other which is not contained in the receipts to which they are attached. From this point of view they are complementary to their receipts.

For the study of demotic dockets I have selected three main publications which contain bilingual receipts. The first, by Milne and Thompson, is *Theban Ostraca*,

Greek texts. This is referred to as *Theb. Ostr. G.* The second, by E. Kühn and Spiegelberg, is *B. G. U.*, VI. The third, by Viereck and Spiegelberg, is *Griechische und Griech.-dem. Ostraka d. Univ. u. Landsbibl. zu Strassburg im Elsass* (1923). This is referred to as *O. Strassb.*

In analysing the various formulæ of the Greek dockets attached to the receipts of the present publication as well as of the demotic dockets contained in the publications referred to above I have given those of each locality separately, arranging them in chronological order.

In the demotic dockets for receipts in respect of money payments it will be seen that the bank-official at one time signed his name along with that of the tax, the sum of money and the date of payment; at another he wrote the name of the tax, the sum and date; at another the tax and date only or even the sum only. The last is predominant in those attached to receipts issued by the bank at Apollinopolis Magna (Edfu) of the IInd to the Ist century B. C. The scribe notified the name of the tax-collector whenever it was he who actually paid the tax into the bank.

In Greek dockets to demotic bank receipts, on the other hand, the trapezites might write the name of the tax along with the year for which it was due and the sum, or the name of the tax-payer (or the tax-collector in case this was the one who paid it) plus the sum and the date of payment—or the last might be omitted.

This is a general sketch of the contents of dockets both Greek and demotic attached to the bank-receipts of various localities.

While the docket is in most cases a summary of the contents of the receipt to which it is attached, there is one instance, *Theb. Ostr. G.* 74, in which the demotic docket refers to a further transaction in continuation of the Greek. In another case, *Theb. Ostr. G.* 95, the Greek receipt records the crown-tax, while the demotic docket records palm-trees as the property on which the tax was assessed.

The demotic dockets attached to the receipts issued by the granary are similar to those attached to bank-receipts in that the granary scribe at one time signs his name followed by the tax, the amount paid and the date of payment; at another he only names the tax followed by the amount and date, or only the tax or the amount (sometimes) followed by the date of payment. There are some dockets that are so complete in their details that one can hardly call them dockets; they are more like copies of the receipts to which they are attached than mere notifications of payment (see formulæ 33 and 44, below). In Greek dockets the sitologus occasionally states that he was present at the payment or that such and such an amount was measured to him on such and such a date.

FORMULÆ OF THE DOCKETS.

I.—DEMOTIC DOCKETS TO GREEK RECEIPTS.

Money-Payments.

A. *Elephantine*.

1. Signed A. (bank official)—for tax—Date.
IIIrd cent. B. C.
Cf. *B. G. U.* 1320, 1323.
2. Through (*n-t.t*) A. (tax-collector ?)—Sum...?
IIIrd cent. B. C.
Cf. *B. G. U.* 1324.
3. Signed A. (bank official).
IIIrd cent. B. C.
Cf. *B. G. U.* 1325.
4. Tax of year X—through (*n-t.t*) A. (tax-collector ?)—Sum—Signed B. (bank official)—Date.
IIIrd cent. B. C.
Cf. *B. G. U.* 1327.
5. Signed A. (bank official)—in year X.—Sum.
IIIrd cent. B. C.
Cf. *B. G. U.* 1328.
6. Tax—through (*n-t.t*) A. (tax-collector ?)—Signed B. (bank official)—Date.
IIIrd cent. B. C.
Cf. *B. G. U.* 1375.

B. *Syene*.

7. The receipt (*p'sw*)—tax—of A. (tax-payer)—for year X.
B. C. 77.
Cf. *B. G. U.* 1309.

C. *Apollinopolis Magna (Edfu)*.

8. Date—Sum.

Ind-Ist cent. B. C.

Cf. *B. G. U.* 1345, 1365 (month only is written as date), 1366 (day only as date), 1384.

9. Sum.

Ind-Ist cent. B. C.

Cf. *B. G. U.* 1369, 1370 (sum is merely a numeral), 1371, 1373, 1374, 1380, 1382, 1398, 1413.

10. Year X (or date)—A. (official)—Sum.

B. C. 112.

Cf. *B. G. U.* 1385-1390, 1392.

11. A. (bank official)—Sum.

B. C. 112-108.

Cf. *B. G. U.* 1395, 1399.

12. Tax—Date.

B. C. 110.

Cf. *B. G. U.* 1408.

13. Date—Tax.

B. C. 109.

Cf. *B. G. U.* 1410.

14. Tax.

B. C. 106-100.

Cf. *B. G. U.* 1343, 1405, 1411.

15. Signed A. (clerk)—Tax of year X—Sum.

B. C. 104.

Cf. *B. G. U.* 1341.

D. *Hermonthis (Arment)*.

16. Year X—The receipt (*p³sw*) of tax.

B. C. 136.

Cf. *B. G. U.* 1377.

E. *Thebes*.

17. Signed A. (bank-official)—B. (tax-payer)—Sum—Tax—Signed C. (trapezites?)
—Date.

IIIrd cent. B. C.

Cf. No. 135 of the present publication.

18. Same as 11.

B. C. 135.

Cf. *Theb. Ostr.* G.8, p. 76.

19. Same as 8.

B. C. 139.

Cf. *B. G. U.* 1376.

20. The receipt for the coppers (*p 'sw n n hmt*) of year X—for tax.

B. C. 18.

Cf. No. 71 of the present publication.

21. Same as 12.

A. D. 35-115.

Cf. *O. Strassb.* 66, 179, 281.

22. A. (clerk)—Written in year X.

A. D. 37.

Cf. *O. Strassb.* 180.

23. Tax—of A. (tax-payer)—Date.

Ist-IInd cent. A. D.

Cf. *Theb. Ostr.* G.73.

24. The receipt (*t 'pwkh*)—in (the) name of A. (tax-payer)—for tax—Date—Sum.

IInd cent. A. D.

Cf. *Theb. Ostr.* G.95.

25. The receipt (*p 'sw*)—of tax—Date.

A. D. 114.

Cf. *O. Strassb.* 193.

26. A further transaction in continuation of the Greek : paid (*mh*)—on such and
such a day—sum.

A. D. 44.

Cf. *Theb. Ostr.* G.74.

F. *Unknown localities in Upper Egypt.*

27. Same as 9.

Time of Philadelphus.

Cf. *B. G. U.* 1416.

28. A. (tax-payer).

A. D. 59-68.

Cf. *O. Strassb.* 84, 88 (probably from Thebes).

Payments in Kind.

A. *Ombos (Kom Ombo).*

29. Signed A. (clerk)—Amount.

IIIrd-IInd cent. B. C.

Cf. *B. G. U.* 1443.

B. *Apollinopolis Magna (Edfu).*

30. Year X—there has been measured at the gate—amount.

IInd cent. B. C.

Cf. *B. G. U.* 1439.

31. Signed A. (clerk ?)—according to what is written above (*a h p nt sh hry*)—Amount—Date.

B. C. 107.

Cf. *B. G. U.* 1441.

32. Date—Has measured (*hy*) A. (tax-payer)—at the gate—for tax of year X.—in place-name—amount—Signed B. (clerk).

B. C. 107.

Cf. *B. G. U.* 1442.

C. *Latopolis (Esneh).*

33. Amount (mere numeral)—for year X.

IInd-Ist cent. B. C.

Cf. *O. Strassb.* 321.

D. *Crocodilopolis* (*Gebelein*).

34. Same as 29.

Cf. *O. Strassb.* 312.

IInd-Ist cent. B. C.

E. *Thebes*.

35. Signed A. (clerk ?)—concerning amount—Date.

Cf. No. 112 A. of the present publication.

IIIrd cent. B. C.

36. A. (tax-payer)—Amount—Date.

Cf. *Theb. Ostr. G.* 31.

IIIrd cent. B. C.

37. A. (clerk)—Amount.

Cf. *B. G. U.* 1426, *Theb. Ostr. G.* 22.

IIIrd-IInd cent. B. C.

38. Same as 29.

Cf. *O. Strassb.* 303, 311, *Theb. Ostr. G.* 26.

IInd-Ist cent. B. C.

39. Amount (mere numeral).

Cf. *O. Strassb.* 302.

B. C. 153 or 142.

40. A. (tax-payer)—amount.

Cf. *Theb. Ostr. G.* 21.

B. C. 113.

41. Amount—Date.

Cf. *Theb. Ostr. G.* 23.

IInd cent. B. C.

42. Year X.—Amount—A. (clerk).

Cf. *Theb. Ostr. G.* 25.

IInd cent. B. C.

43. Amount—Date—Amount (again).

Cf. *Theb. Ostr. G.* 24.

IInd cent. B. C.

44. Tax of year X.—of A. (tax-payer)—Amount—Signed B. (clerk)—Date.

IInd-Ist cent. B. C.

Cf. *Theb. Ostr. G. 28.*

45. For payment (*hr 'sw*)—of year X—amount.

B. C. 53.

Cf. *Theb. Ostr. G. 10.*

F. Unknown localities in Upper Egypt.

46. Same as 38.

IIIrd-IInd cent. B. C.

Cf. *B. G. U., 1445.*

47. Same as 29 and 37.

IInd cent. B. C.

Cf. *O. Strassb. 307.*

48. Amount—Signed A. (clerk).

B. C. 119.

Cf. *O. Strassb. 304.*

49. Same as 39.

IInd cent. B. C.

Cf. *O. Strassb. 310.*

50. Demotic docket to an order to deliver wheat : Signed A. (official) according to everything that is written above (*a h mt nb nt sh hry*).

B. C. 119.

Cf. *O. Strassb. 509.*

II.—GREEK DOCKETS TO DEMOTIC RECEIPTS.

Money-Payments.

A. Elephantine.

51. Tax—Year—Sum.

IIIrd cent. B. C.

Cf. *B. G. U. 1330.*

52. Through A. (tax-collector)—Sum.

IIIrd cent. B. C.

Cf. No. 132 and *B. G. U. 1331, 1332.*

53. A. (tax-payer)—Sum.

IIIrd cent. B. C.

Cf. Nos. 225 and 226.

B. Apollinopolis Magna (Edfu).

54. Sum (mere numeral) (?)—

Tiberius (?) 2.

Cf. No. 46.

55. A. (banker ?).

Tiberius (?) 4.

Cf. No. 50.

C. Thebes.

56. A. (banker) ἐπη(κολούθηκα) amount.

Augustus 39.

Cf. No. 37.

57. A. (tax-payer)—Tax.

Tiberius 8.

Cf. No. 14.

58. A. (tax-payer).

Tiberius 7-Gaius 2.

Cf. Nos. 15, 16, 54, 56, 64, 78 and 101.

D. Unknown localities in Upper Egypt.

59. Date—A. (tax-payer)—Sum.

IIIrd cent. B. C.

Cf. *B. G. U.* 1335.

Payments in Kind.

A. Apollinopolis Magna (Edfu).

60. Date—Amount.

Augustus 36.

Cf. No. 250.

B. *Thebes.*

61. A. (payer)—Amount.

Ind cent. B. C.

Cf. *B. G. U.*, 1456.

62. A. (sitologus) εἰσμεμέ(τρημαι) amount—καθότι προγέγρα(απλαι)—Date.

Ind cent. B. C.

Cf. No. 232 (from Thebes?).

63. A. the sitologus ἐπηκολ(ούθηκα) amount—Date.

B. C. 11.

Cf. No. 244. Cf. also No. 255 (B. C. 4) and *O. Strassb.* 331 and 332 (A. D. 12).

64. A. (sitologus) ἐπηκο(λούθηκα) ταῖς προγεγρα(μμέναις) amount—Date.

A. D. 12.

Cf. No. 251.

C. *Unknown localities in Upper Egypt.*

65. A. (sitologus)—amount—date.

Ptolemaic.

Cf. *O. Strassb.* 329.

§ 6. CONTENTS OF THE TEXTS.

A general outline.

The most important category of demotic texts on ostraka is that containing receipts given for various taxes, fees and dues. That is why this treatise has been almost wholly dedicated to the study of the demotic receipt, its history and its various formulæ and now of its general contents in the hope that it may prove some day a reliable source of information as its Greek equivalent did. In the following pages the various taxes, fees and dues are given in the alphabetical order of their names in demotic (subsections 1-69). After that follows subsection 70 which is devoted to the description of the general contents of various other receipts. Subsection 71 gives an outline of some contracts of lease which are included in this publication. Subsections 72-84 mention the demotic names of other taxes that occur in various other publications.

(1) 'nqwqe (?).

For this obscure tax cf. No. 1/2, note. In No. 1 the receipt is given for it alone. In No. 2 the receipt is given for it and for the value of wine and temple palm-trees. Both receipts are from Thebes and they date from the 39th (?) year of Augustus and the 4th of Tiberius respectively.

(2) 3ky, 3qe, "sesame".

No. 3 is a receipt, from Hermonthis (?) and of the 10th year of Augustus (?), given in respect of $3\frac{2}{3}$ artabas of sesame. Nos. 4 and 5 are two Edfu receipts (of the 19th year of Augustus (?) and the 4th of Tiberius (?) respectively) both given in respect of 4 staters for sesame. The purpose of the payments in these three receipts is not specified. But it may be suggested that the $3\frac{2}{3}$ artabas of No. 3 might represent an amount of sesame sold to the government by the cultivator, while the sums recorded in Nos. 4 and 5 represent the price of sesame bought from the government officials by priests who were privileged to manufacture their own oil. Cf. No. 4/2, note.

(3) p tny 'n-šn (?) "the shawl (?) -tax".

Nos. 208 and 209 are two Theban receipts of the 32nd year of Philadelphus given in respect of $3\frac{3}{4}$ kite (?) each for p tny 'n-šn (?), "the shawl (?) -tax" (cf. No. 208/2, note). The payer of the tax in each case is a woman; and the tax is paid at the beginning of the year in respect of the previous year.

(4) p tny n 'rp, "the wine-tax (οἴνου τέλος)".

The wine-tax occurs in three Theban receipts. In the first, No. 6 (1st cent. B. C.), it is called p 'rp, "the wine", i. e. the wine-tax, and the amount paid is $\frac{3}{4}$ (?) kite in Mekheir in respect of the previous year. The second receipt, No. 7 (Tiberius 4), is given for n 'rp(.w) n n km.w, "the wine(-taxes) of the gardens"; and the amount paid in Athyr in respect of the previous year is 2 staters $1\frac{1}{2}$ kite $1\frac{1}{2}$ obols. In the third, No. 15 (Tiberius 12), the full name of the tax occurs—p tny n 'rp, "the wine-tax". There $3\frac{1}{2}$ obols are paid for the tax which is paid conjointly with the vineyard-tax early in the year in respect of the previous year. Nothing in the three receipts shows at what rate the tax was assessed.

(5) *swn 'rp*, "value of wine (οἶνον τιμή)".

In No. 2 (Thebes, Tiberius 4) "the value of wine and temple palm-trees" is paid as an adjunct to the obscure tax called *nqwqe* (?) (see subsection 1, above). The payment entered there was possibly a money equivalent of a tax payable in kind. (Cf. No. 2/3-4, note).

(6) *p* (?) *'rtb*, "the artaba-tax (ἀρταβασία) (?)".

In No. 129 (Thebes, Augustus 21) the bailiff of a certain Khens-prē^c (?) (the land-owner), in acknowledging the receipt of the profits of tillage (see subsection 40, below) paid by the cultivator, remarks to the latter *mte-k ty p* (?) *'rtb a* (?) *yh* (?) *1* (?) *a* (?) *Pr-o*, "and thou shalt pay the (?) artaba per arura (?) to the King". The phrase *p 'rtb a yh 1*, "the (one) artaba per arura", if correctly read, presumably refers to the corn-tax collected by the government from the cultivators of land other than the domain land at the normal rate of one artaba per arura (cf. No. 129/5, note).

(7) *The vineyard-tax.*

For Thebes : Nos. 8, 9 (IIIrd cent. B. C.), 12-16 (Reigns of Augustus and Tiberius).

For Edfu : Nos. 10 (?) and 11 (Reigns of Augustus (?) and Tiberius).

The tax on vineyards (cf. No. 8/2, note) occurs in our receipts with various names. In the Theban receipts of the IIIrd cent. B. C. it is called *n* (?) *ht* (?) *n yh erre*, "the silver (plur.) of the vineyards" (No. 8) or *p tny* (?) *n yh erry*, "the tax (?) of the vineyards" (No. 9). In those of the Roman period it is called *ht elle* (Nos. 14-16) or *ht ell* (No. 13), "vine-silver", or simply *elle*, "vine, i. e. vine-tax" (No. 12). In the Edfu receipts its name is *n yh elle*, "the vineyards, i. e. the vineyards-tax" (Nos. 10, 11). In all the receipts the tax is paid early in the year in respect of the previous year. The Theban receipts of the IIIrd cent. B. C. and also the Roman ones from Edfu do not record the measurements of the land and consequently it is not possible to draw from them any conclusions as to the rate per arura at which the tax was assessed. The Roman ones from Thebes, on the other hand, regularly give the measurements of the land together with the sums paid for them. From the following list it will be seen that the tax was assessed at the rate of 40 drachmae per arura of vine-land :

No. 12 (Augustus 39)	{	on arura $\frac{1}{2}$ [$\frac{1}{16}$]	drach. 22 ob. 3
		on arura $\frac{1}{8}$	drach. 5
No. 13 (Augustus 44)		on arura $\frac{1}{4}$	drach. 10

No. 14 (Tiberius 8)	on arura $\frac{1}{4} \frac{1}{32}$	drach. 11 ob. $1\frac{1}{2}$
No. 15 (Tiberius 12)	on arura $\frac{1}{4} \frac{1}{64}$	drach. 10 ob. $3\frac{1}{2}$
No. 16 (Tiberius 18)	on arura $\frac{1}{4} \frac{1}{8}$	drach. 15

In No. 15 the amount paid is $\frac{1}{4}$ obol too small.

(8) *t yp.t Hr*, “the Horus collection (?)”.

Nos. 17 and 18 are two Ptolemaic receipts from Thebes given each for $2\frac{1}{4}$ kite ($4\frac{1}{2}$ drachmae) for *t yp.t Hr*, “the collection (?) of Horus” (see No. 17/2, note). This presumably means a collection for the support of the priests of Horus. A similar collection for Amūn and Isis is referred to in a letter written on an ostrakon in Brussels published by SPIEGELBERG in *A. Z.*, XLII, p. 57. The writer of the letter declares that there is nothing for which he is to be blamed concerning “the *ypt*, ‘collection (?) (lit. business)’ of the great god Amūn and the great goddess Isis”. Another collection for Isis is known as *p šty n ’S*, “the collection of Isis”, for which a number of demotic receipts of the reigns of Claudius and Nero were given by the prophets of Isis on ostraka now in the Berlin collection (cf. SPIEGELBERG, *A. Z.*, LIV, pp. 116-119). Nos. 186 and 187 of this publication are receipts given for a similar *šty*, “collection”, and also date from the reigns of Claudius and Nero; but instead of being given by prophets of Isis for the collection of that goddess they were given by the stewards of the god for “the collection of the god”. Here the word “god” presumably refers to Amūn. (No. 186/4, note; and No. 187/1-2, note).

(9) *yr*, “canal(-tax)”.

The canal-tax occurs in No. 19, a tax-collector’s account of arrears for this tax and the poll-tax from Thebes (?) and dating from the Ist to the IInd cent. A D. This tax was probably levied to meet the expenses of digging and repairing the canals necessary for irrigating the land (cf. *ibid.*, note on line 4).

(10) *p ht n yh* “the land-silver”.

No. 20 is an early Roman receipt from Thebes given for 2 staters $\frac{1}{2}$ kite (= 9 drachmae) for *p ht n yh*, “the land-silver”. Whether *p ht n yh* is short for *p ht n yh elle*, “the silver of vine-land”, i. e. the *geometria* of vine-land (see subsection 7, above) or a general name for the *geometria* is not certain. But, on the other hand, the word *yh* might be short for *st yh*, “arūra”, and so the demotic name of the tax possibly means “the arūra-silver”, i. e. the arura-tax or the *ἐπαρούριον*.

(11) *p tny 'oe (?)*, “the ass (?)—tax”.

No. 21 is a receipt from Edfu of the 41st year of Augustus given for 3 staters (12 drachmæ) in respect of the *tny 'oe (?)*, “ass (?)—tax”. This tax might, however, be an octroi duty on goods entering or leaving the district (cf. *l. c.*, note on line 3).

(12) *'y*, “linen”.

No. 22 contains two Theban receipts (probably of the 24th year of Philometor) given on the same ostrakon by two different tax-farmers for two payments of *'y* 5, “5 (lengths of) othonia”, each. The two receipts bear the same date and were given to the same tax-payer. The payment is stated to have been made into *p pr-ht n Pr-'o n Ne*, “the royal treasury, i. e. the *basilikon*, at Thebes”.

Another Theban receipt, No. 23 (of the 31st year, possibly of the same king), is given by a third tax-farmer to another tax-payer for 300 silver pieces, or possibly 300 silver kite (cf. *l. c.*, note on line 2), as the value of *'y Pr-'o 3*, “3 (lengths) of King's linen, or othonia”. “King's othonia” presumably means othonia owing to the King. The sum is to be paid by the tax-farmer into *p shn Pr-'o n Ne*, “the royal bank at Thebes”; and the 3 (lengths) of othonia are described as the arrears of Thoth, Phaophi and Hathyr. In *Theban Ostr.*, D. 4, p. 29, the same tax-payer is given a receipt by the same tax-farmer for “1 (length) of the King's linen”, which was paid into the royal treasury, and which is described as being “among the arrears”. According to No. 23, these arrears must be of one month. Hence it appears that this tax-payer had to pay one length of linen or its value to the state every month.

The manufacture of othonia was a government monopoly; and the temple was the only institution privileged to manufacture it, not for sale, but for its own needs, especially for the robing of the idols, on condition that it delivered a certain amount yearly to the King or its equivalent in money (cf. No. 22/2, note). This being the fact, the tax-payers mentioned in our receipts must have been priests (not private manufacturers) who paid the *ὀθονιπρά* on behalf of their respective temples.

Besides *'y*, however, demotic uses another word for “linen”, namely *šs*, which corresponds to *ὀθονιπρά* in *B. G. U.* 1375.

(13) *ht 'y*, “house-silver”.

A tax on houses occurs in No. 24, an early Ptolemaic receipt from Thebes, under the name *ht 'y*, “house silver, i. e. house-tax”. The rate of the tax in this case (if the sum recorded is not an instalment) was apparently 4 drachmæ annually; but it

must have differed with different proprietors according to the areas occupied by their houses. Whether this tax was of the same nature as the *ἐνοίκιον* of the Greek receipts of the Roman period, is at present not possible to decide; cf. No. 24/2, note.

(14) *p ht n 'pe*, “the silver of poll (λαογραφία)”.

The most frequent receipts on ostraka are those given for the poll-tax, the most important of the direct money-taxes paid by the Egyptians. All Egyptian males between 14 and 60 had to pay this tax; but certain privileged classes of the more Hellenised inhabitants, known as the members of the Gymnasium, were assessed at a lower rate, usually one half. Romans, Alexandrians, citizens of the other Greek cities, holders of “catoecic” lands (lands originally granted by the Ptolemies to their Græco-Macedonian soldiers and the rights and exemptions invested in them had been preserved to succeeding owners) and a limited number of priests in each temple were exempt from the tax.

In *O. Strassb.* 62, 66 and 193 *ht 'pe*, “poll-silver”, *p ht 'pe*, “the poll-silver”, and *p hmt n 'pe*, “the poll-copper”, respectively, correspond to λαογραφία, “poll-tax”.

The receipts given for this tax in the present publication date from between the 14th (?) year of Augustus, = 17/16 B. C. (No. 25; from Thebes) and the 2nd of Titus, = 80 A. D. (No. 68; from Hermonthis). The large majority come from Thebes. One, No. 67, comes from Elephantine (?); and there are six (Nos. 40, 40 A, 46, 49 ?, 50 and 52 ?) from Edfu, two (Nos. 68 and 207) from Hermonthis, and three (Nos. 47, 57 and 151) from Denderah.

At Thebes the tax was usually called (*p*) *ht (n) 'pe(.t)*, “(the) silver of poll”. No. 27/2 gives *'pe.t*, and No. 30/2 gives *'py.t*, instead of *'pe.t*. In No. 25 the tax is called *n hmt n 'pe*, “the poll-copper”. In No. 62 it is called *n(?) ht.w(?)n 'pe*, “the silver of the poll”; and in No. 65 it is called *'pe*, “poll”, only.

The Edfu receipts call the tax *hmt 'pe* (et varr.), “poll-copper”, not *ht 'pe*, “poll-silver”. Those from Hermonthis call it *p ht n 'pe.t* or *p ht 'py.t* as in Nos. 27 and 30, from Thebes and just mentioned above. At Denderah it was regularly called *t 'pe*, “the poll”.

The Theban receipts fall into two main categories. The first are those given for an amount of 4 staters (16 drachmæ) each. The second are those given for the amount of 2 staters 1 kite—or sometimes written $2\frac{1}{2}$ staters—i. e. 10 drachmæ, each.

In the 4-stater category the amount is paid either in a lump sum or at the rate of 2 staters at a time (in some receipts of this category the amount is paid at the rate of one stater at a time; cf. *Theban Ostraca*, D. 5 and D. 52, pp. 23 and 28). In some of these receipts the place-name Jēme (Memnonia) is specified as in the case

of Nos. 27 and 33 and *Theban Ostr.*, D. 5 and D. 52 referred to above. No. 26 is given for three instalments of 4 staters each paid by a man and his two sons; and it must therefore belong to this category.

In the $2\frac{1}{2}$ stater (i. e. 10-drachmæ) category the amount is always paid in a lump sum. In No. 38 the amount paid is $7\frac{1}{2}$ staters for a man and his two sons and the receipt must, therefore, belong to this category.

There are receipts given for 2 staters each (as in the case of Nos. 30 and 66) or for 1 stater $\frac{1}{2}$ kite (as in the case of Bodleian Eg. ins. 375, not published) but these are clearly instalments of half the amounts recorded in each of the receipts of the two above mentioned categories respectively.

From this it appears that the amount paid for the poll-tax at Thebes was 16 drachmæ in some districts, including Memnonia, and 10 drachmæ in others during the 1st century of Roman rule in Egypt. Indeed, in No. 29 a certain Petekhons son of Amünios pays 12 staters 1 kite (= 50 drachmæ) for the poll-tax of year 23 of Augustus, which seems at first sight a very unusual rate for that tax. But it may be suggested that the amount of 50 drachmæ paid by Petekhons did not represent his poll-tax alone but rather his poll-tax and that of four other men who worked on his farm at the rate of 10 drachmæ each. On the same lines we may explain the large sum of 30 staters (= 120 drachmæ) paid by a man and his son for the poll-tax of year 3 of Tiberius in No. 170.

The receipt from Elephantine (?), No. 67, which dates from the 9th year of Claudius, records 4 staters (= 16 drachmæ). This was the rate of the poll-tax at Syene and Elephantine at that time.

Those from Hermonthis, Nos. 68 and 207, are given, the first, for 4 kite (= 8 drachmæ), and, the second, for 4 staters (= 16 dr.) paid in two instalments of 2 staters each. It is probable that the rate of the tax in that locality was 16 drachmæ.

The Edfu receipts record either payments of two staters (Nos. 40, 40 A, 46 and 52 ?) or four staters (Nos. 49 ?, 50). This may suggest that 16 drachmæ were paid for the tax at Edfu.

The Denderah receipts for this tax (Nos. 47, 57 and 151) are a few among 49 given to members of one family and an account of which was published in *Archiv*, VI, pp. 126-127. The account shows that the usual rate for the poll-tax at Denderah was 16 drachmæ.

The two receipts from Hermonthis, Nos. 68 and 207, were given by tax-collectors. No. 66, from Thebes, was given by two illiterate tax-collectors who had it written on their behalf by a clerk.

Except for these three receipts, all those published here in respect of the poll-tax were issued by the banks in their respective localities.

(15) *rt*, “scroll (-tax) (?)”.

Nos. 210 and 211 are two receipts from Elephantine of the 30th and 34th years of Philadelphus respectively, given by the same banker (or perhaps tax-farmer) to two different tax-payers for $\frac{1}{2}$ silver kite (= 1 silver dr.) each in respect of *rt*. It has been suggested in No. 210 /2, note, that the word *rt* might be the same as Eg. *r.t*, “papyrus roll, scroll” and that it was possibly the name of a tax imposed on *χαρτοπωλαιο* for selling papyrus, which was a State monopoly. In each receipt the sum was paid in Payni in respect of the current year.

(16) *p wt*, “the extra charges (*προσδιαγραφόμενα*)”.

For *p wt*, which we introduce here for the first time as the name of an extra charge that descended from the Ptolemaic into the Roman period, when it corresponded to the *prosdigraphomena* of the Greek texts of that period, cf. No. 7 /4, note, where it is discussed at length. One of the important facts revealed in that note is that the *prosdigraphomena* must have been known at Thebes as early as the 34th year of Augustus, if not earlier. For other extra charges, see subsection 55a, below.

(17) *ht byr*, “basket-silver”.

No. 70, a receipt of the IIIrd century B. C., is given for 3 kite (= 6 drachmæ) for *ht byr*, “basket-silver”. This “basket-silver” was probably an impost raised *eis timên spyridôn* to meet the expenses of providing baskets for the transport of the State-money, that came from the proceeds of taxation, to the Treasury at Alexandria (cf. *ibid.*, note on line 2). It might, on the other hand, have been a trade-tax imposed on basket-makers.

(18) *ht bne*, “palm-silver”.

All the receipts published here in respect of the tax on land under palm-trees (see No. 71, note) come from Thebes and belong to the reigns of Augustus and Tiberius. The tax was usually called *ht bne*, “palm-silver” (Nos. 13, 72-74, 77). Sometimes it was simply called *bne* (No. 12) or *bn* (No. 78), “palm-tree”, i. e. palm-tax. In No. 71 (a docket to a Greek receipt of the 13th year of Augustus given for that tax) it is called *n hmt . . . n n bne.w*, “the copper . . . of the palm-trees”.

If the tax is assessed on temple-land it is called *ht bne.w n ntr.w*, “silver of palm-trees of the gods” (No. 75), or simply *n bne.w n n ntr.w*, “the palm-trees of the gods” (No. 76), or *bne n ntr*, “palm-tree of god (or perhaps ‘divine palm-tree’)” (No. 79).

The payments for this tax were all, with the exception of one recorded in No. 176, made at the beginning of the year in respect of the previous year. In No. 176 the payment (in respect of temple palm-trees) was made in Pharmuthi of year 3 of Tiberius in respect of the following year—year 4.

The receipts given for the tax on temple land do not mention the area of the land; otherwise it is regularly specified. The following table will show that the rate of the tax—unlike that of the tax on vineyards, which was fixed at 40 drachmæ per arura (see subsection 7, above)—differed in the same locality. It might, however, have been fixed commensurately with the productivity of the land and the number of fruit-trees it contained.

No. 12 (Augustus 39)	}	on arura	$\frac{1}{32} \frac{1}{64}$	obols	$5 \frac{1}{2}$
No. 13 (Augustus 44)					
No. 72 (Augustus 26)	}	on arura	$\frac{1}{16}$	drach.	1
No. 73 (Augustus 40)					
No. 74 (Augustus 43)	}	on arura	$\frac{1}{2} \frac{1}{4}$	drach.	15
No. 77 (Tiberius 16)	}	on arura	$\frac{1}{8} \frac{1}{16}$	drach.	23 ob. $4 \frac{1}{2}$
No. 78 (Tiberius 17)	}	on arura	$\frac{1}{8} \frac{1}{32}$	drach.	3 ob. $\frac{1}{2}$

The rate in Nos. 12 and 13 is 19 dr. $3 \frac{1}{3}$ obols to the arura. In No. 72 it is 16; and in Nos. 73 and 74 it is 18 dr. 4 obols and 20 dr. respectively. In Nos. 77 and 78 it is 19 dr. $4 \frac{2}{5}$ obols.

The palm-tax of Nos. 12 and 13 was paid simultaneously with the tax on vineyards.

All the payments for this tax, whether for private land or temple land, were made into the bank. It may be suggested, therefore, that the payments made in respect of the land of the latter category were made by private persons who, besides paying the rent due to the temples, paid a land-tax to the State. But it is not clear why in the receipts given in respect of the tax on this particular category of land the area is not specified.

(19) *swn bny Pr-^co*, “price of State palm-trees” and
swn bne.t p ntr, “price of Temple palm-trees”.

No. 80 is an Edfu receipt of the 1st year of Tiberius (?) given for 1 stater $\frac{1}{2}$ kite $1 \frac{1}{2}$ obols (= 5 drachmæ $1 \frac{1}{2}$ ob.) in respect of *swn bny Pr-^co*, “(the) price of State (lit. the King’s) palm-trees”. By “the price of State palm-trees” is to be understood the price of the fruit and not the trees themselves (cf. No. 80 /2, note). It is probable that each year the right to collect the fruit from certain particular palm-trees was sold in advance by auction for a price fixed by contract to be paid after the harvest.

No. 2 is a receipt from Thebes of the 4th year of Tiberius given for 1 dr. $2 \frac{1}{2}$ ob. in respect of the obscure tax called *nqwqe*(?) (see subsection 1) and for 2 dr. 5 ob.

in respect of “the price of wine (see subsection 5) and temple palm-trees (lit. palm-tree of the god”. The payments were made into the bank.

One would naturally expect that a price of temple palm-trees would be paid to the temple and not into the State-bank. But it is quite possible that this temple property was transferred to the State and that, although it continued to be called after the temple, it was the State who executed any transactions in connection with it. The person, therefore, to whom the right to collect the fruit of these temple palm-trees was sold by the government would naturally pay its price to the bank and not the temple.

(20) *n mt.wt Pr-ʿo*, “the State-dues”.

N mt.wt Pr-ʿo, “the State-dues (lit. the things of the King)” —cf. No. 81/4, note— occur in two forms of document. In the first they appear as a rent (not a tax) payable by the holder of Crown land to the State and in this case it is analogous to the *šm Pr-ʿo*, “the State (lit. King’s) rent”. Cf. No. 82, where they are paid together with an amount of seed, which was presumably required for sowing the land in the next season.

In the second they appear as a tax payable to the State on land other than Crown land, as in the case of Nos. 81 and 274. In the first of these they are paid in respect of a farm belonging to the temple of Amūn at Thebes. In the second (No. 274) the lessee undertakes, besides paying the rent to the lessor, to pay them to the State.

From the discussion of the nature of the *mt.wt Pr-ʿo* “State-dues”, it seems probable that it corresponds to the *δημόσια* of the Roman texts.

(21) *sw n sw n mt Pr-ʿo*, “value of wheat of State-dues”.

If in any particular year the harvest fell short wholly or partly of “the State-dues” the tax-payer could pay their equivalent in money to the State. And we actually find payments made into the bank for the purpose. In No. 83 (from Thebes and dating from the 24th year of Augustus) the three drachmæ paid into the bank for one artaba of wheat are described as *p ht sw n sw n mt Pr-ʿo*, “the silver of value of wheat of State-dues” (cf. *ibid.*, note on line 2). In No. 84 (also from Thebes and dating from the 27th year of Augustus) the sum of 10 dr. 4 obols is described as for *sw n sw n Pr-ʿo*, “(the) value of State wheat”.

In No. 246 (Thebes; Augustus 27) 10 drachmæ are paid into the bank for wheat. In No. 259 (Thebes; Augustus 25) the payment is for the value of wheat-seed; and in No. 260 (Thebes; Aug. 42) it is for wheat-seed and barley-seed.

No. 248 (Thebes; Aug. 28) expressly states that the sum paid is for “the exchange (?) of wheat” (see *ibid.*, note on line 2); and Nos. 256 and 257 (Thebes; Aug. 41) state that it is “the exchanged (?) value of barley” (see No. 256/2, note).

(22) *p šm Pr-ō*, “the State-rent”.

Cf. subsection 56, below.

(23) *p tny Pr-ō*, “the State-tax”.

Cf. subsection 65, below.

(24) *pr.t šh.t*, “seed-corn”.

When the cultivators of Crown land paid the rent at the State granary they paid along with it a certain quantity of seed-corn that differed with different cultivators according to the area of the land in respect of which it was paid. This seed-corn was usually called *pr.t šh.t* (lit. field-corn) (cf. Nos. 82/4 and 244/2), or sometimes *pr.t* (lit. corn) (cf. No. 232/2). Such a quantity of seed-corn was kept in the State granary so as to be handed over again to the cultivator—if he is still holding the land—or to the new cultivator for sowing the land in the next season. By taking such precautions the government ensured that the land did not remain idle during the following year and thus safeguarded the forthcoming harvest from which the rent was paid.

If the cultivator could not, through shortage in the harvest, pay the corn-seed he could pay its value to the State through the bank. Cf. Nos. 259 and 260, and subsection 21, above.

If the lessee of Crown land become a sub-lessor he will hand over the corn-seed, supplied by the government, to his sub-lessee who will in turn pay the rent to the State and divide what remained over and above between him and his sub-lessor (cf. No. 275).

But the practice of delivering corn-seed with the rent seems not to have been confined to cultivators of Crown land. In No. 255 (from Thebes and dating from the 26th year of Augustus) a woman pays at the granary of Amūn 10 artabas of barley as the amount of seed required for sowing a highland (land not reached by the inundation-water)—presumably belonging to the temple of Amūn—in year 26 of Augustus.

(25) *ht (?) mnḥ*, “slave-silver (?)”.

No. 212 is an early Ptolemaic receipt from Hermonthis (?) given by a tax-collector for 2 kite (= 4 drachmæ) paid by a man and his son in respect of *ht (?) mnḥ*. It has been suggested (*ibid.*, note on line 3) that the word *mnḥ* is probably derived from

Eg. *mnh*, "slave or labourer", and that, since the determinative accompanying it is that used to denote foreigners and foreign lands, it probably means "captive" or "enslaved prisoner". The words *ht (?) mnh* would accordingly mean "slave-silver, i. e. slave-tax". A tax on *ἀνδράποδα*, "captives" or "enslaved prisoners", is known through *P. Hibeh* 29 to have existed in the IIIrd century B. C. and to have apparently been imposed on such persons as kept them.

(26) *ht mr.t (?)*, "ship (?)—silver".

For a due called *ht mr.t (?)*, "ship (?)—silver", which was paid possibly for using the State-barges for travel or transport on the Nile, cf. No. 213/2, note.

(27) *ht mr hs*, "silver of the chief of the necropolis".

For a fee paid to the chief of the necropolis on the burial of the dead in the necropolis cf. No. 88/2, note. Other receipts given for that fee are Nos. 89-91 (?). For another burial fee, which was paid to the temple, cf. subsection 61, below.

(28) *p tny p mdl*, "the tax on onions".

No. 92 is a receipt of the 3rd year of Vespasian from Thebes (?) given by a certain Deho son of Hatre and his colleagues to a certain Pshenkhons son of Pshenkhons in respect of "*pe-k tny pe-k mdl n pe-k sm*, 'thy tax of thine onions (and) of thy grass'". This Deho and his colleagues are presumably farmers of the tax on green-crops known as the *λαχανικόν* and here specified as being on onions and grass (cf. No. 92/1-3, note).

(29) *ht nbe*, "dyke-silver (*χωματικόν*)".

During the period between the beginning of June and the middle of August the government officials used to summon from every village a number of its inhabitants to work each for a period of five days on the dykes and canals and so prepare for the rise of the Nile. Such inhabitants as were not summoned had to pay a fixed sum as the equivalent. Demotic receipts from Thebes describe such sums (which are, with very few exceptions, 6 drachmæ 4 obols each, paid at the end of the year for which they were due or at the beginning of the next year) as *ht nbe* (var. *nb*), "dyke-silver" (Nos. 93 A, 94, 95, 98, 100-102), or as for *nbe* (var. *nb*), "dyke" (Nos. 99, 104 and 105).

In Nos. 94 and 95 the sums paid for the tax are 4 drachmæ and 5 drachmæ 2 obols respectively; but these sums possibly represent what remained for the tax after the payment of previous instalments in respect of it.

At Edfu and Denderah the sums paid were described as *p wš nb*, “the commutation (?) of dyke(-work)” (see No. 93/1, note). The sum paid as commutation (?) in the Edfu receipt (No. 97) is 6 drachmæ while in each of those from Denderah (Nos. 93, 103 and 117) it is 6 drachmæ 4 obols.

In No. 207, a receipt from Hermonthis, the sum of $\frac{1}{2}$ drachma 2 obols is paid for the dyke-tax as an adjunct to the poll-tax of year 8 of Vespasian. This sum is certainly an instalment.

All the receipts from Thebes, Edfu and Denderah were issued by the bank and date between the 1st year of Tiberius and the 5th of Gaius. That from Hermonthis was given by the tax-collector and dates from the 8th year of Vespasian.

(30) *swn nh*, “price of oil (τιμὴ ἐλαίου)”.

Nos. 106-110 are Ptolemaic receipts from Thebes and Elephantine given for various sums in respect of the price of oil. In the first four receipts the sums vary between $1\frac{1}{2}$ obols and 4 (?) obols. In No. 110 (from Elephantine) the sum paid is $60\frac{1}{2}$ drachmæ (?).

Oil was a government monopoly and was measured by the officials to the dealers who retailed it to the public. Its price was paid by these dealers to the government officials who passed it into the royal bank which, in turn, issued receipts for such payments.

(31) *ht nhbe*, “silver of .?”.

For this obscure tax which occurs in Nos. 214-219, cf. No. 214/2, note.

(32) *ht n nht.t*, “silver of .?”.

For this obscure tax which occurs in Nos. 220-224, cf. No. 220/2, note.

(33) *nst*, “madder (*rubia tinctorum*)”.

No. 111 is an early Roman receipt given by a tax-collector in respect of a tax on *nst*, “madder (*rubia tinctorum*)”, which was probably a State monopoly, being very important in industry (cf. *ibid.*, note on line 4). The receipt appears to have been in respect of a monthly payment.

(34) *p r-10*, “the tenth part”.

The *r-10*, “tenth part”, occurs in Nos. 113-115 as the equivalent of the ἀπόμοιρα, and in No. 116 as that of the ἐγκύκλιον(?).

The *apomoira* was a tax of one-sixth of the produce of vineyards and orchards (see subsection 67, *ad fin.*); but was also paid at the rate of one-tenth by certain privileged classes.

Another name for the *apomoira* in demotic is *n tny.w*, “(lit.) the portions”, which occurs in line 9 of the Rosetta Stone and on three early Roman receipts from Thebes (cf. *Theban Ostraca*, p. 24, note 10).

The *ἐγκύκλιον*, an ancient tax originally introduced by Psametik I in the VIIth century B. C. and retained in Ptolemaic and Roman Egypt, was normally assessed at the rate of ten per cent of the value of the property that passed, by way of sale, division, or gift, from one person to another. It was lowered temporarily, from about 200 B.C. till some time in the reign of Euergetes II, to 5 per cent (cf. BEVAN, *History of Egypt*, p. 151).

In No. 112 the tenth part of the excess produce of a vineyard is paid “for the drink-offerings before Amenrasontēr” (cf. subsection 40, *ad fin.*).

(35) *p r-20*, “the twentieth part”.

Receipts for a tax of one-twentieth occur in Nos. 117-119 (?) of the reigns of Augustus and Tiberius. The first two are from Denderah and were given for 2 dr. $3\frac{1}{2}$ obols and 1 dr. $4\frac{1}{2}$ obols respectively. In No. 119, from Thebes the sum paid for the one-twentieth (?) is 2 silver drachmæ (?) by a certain Piko who is styled *rm nmh* (?), “free man (?)”.

Whether this tax of one-twentieth refers to an *ἐγκύκλιον* (see last subsection) at the rate of 5 per cent is not certain (cf. No. 117/5, note).

Revillout published in his *Mélanges*, p. 206, two ostraka where this “one-twentieth” occurs. In the second example it is called *p tny p r-20*, “the tax of the twentieth part”.

(36) *ht* (?) *rm-e-f-mn* (?), “shepherd (?)—silver (?)”.

Nos. 225 and 226 are two early Ptolemaic receipts from Elephantine given each for $3\frac{1}{4}$ obols in respect of a tax called *ht* (?) *rm-e-f-mn* (?), “silver (?) of one who pastures (?)”. This silver (?) of one who pastures (?)” or “shepherd (?)—silver (?)” is possibly identical with the *ἐννόμιον*, a tax paid by private owners of live stock for feeding their flocks or herds upon the pasture-land of which the King was owner and occupier (cf. No. 225/2, note).

(37) *p p rm nmh*, “the account of free men”.

“The account of free men (*p p rm nmh*)” figures as the name of an impost for which the sum of 4 drachmæ are recorded in No. 120, a Theban receipt of year 3 of Tiberius. What was the exact nature of this impost is not clear. In No. 119 (from

Thebes and dating from year 28 of Augustus) a certain Piko, who is styled *p(?) rm nmh (?)* “the free man (?)”, pays *n p'p (?)* “for the account” of another man (possibly also “a free man”) 2 (?) silver drachmæ (?) for “the twentieth part (?)” of year 27 of Augustus. This “twentieth part” possibly represents an ἐγκύκλιον of 5 per cent paid by people with a business of their own and who were possibly styled “free man” (but see No. 119/1, note). “The account of free men” might, therefore, be a tax of the same nature as the ἐγκύκλιον.

(38) *p rse*, “the guard(-tax)”.

A tax the proceeds of which apparently went towards the maintenance of the local police occurs in Nos. 121-125 under the name *p rse*, “the guard (Φυλακή)”, i. e. the guard or the police-tax (cf. No. 121/1, note). The receipts, which come from Ekhnim (?) and date from the 38th year of Augustus to the 8th of Tiberius, are given to one person for the regular sum of $\frac{1}{8} \frac{1}{16}$ silver piece (= 3 dr. 4 $\frac{1}{2}$ obols) (?) each, paid either late in the year in respect of which it was due or early in the following year.

(39) *hypwgyynn*, “ὑποκείμενα”.

Nos. 126 and 127 are two Edfu receipts of the 2nd and 3rd years of Tiberius (possibly Gaius) given to two different persons for the ὑποκείμενα, taxes the proceeds of which were assigned to particular officials for their remuneration (cf. No. 126/3-4, note). In the first receipt which was given by a tax-collector and his colleague, ὑποκείμενα is transliterated *hypwgyynn*. The amount paid for it is one silver teben one kite (i. e. 22 drachmæ). In the second receipt (issued by the bank) it is transcribed *hypwgyym*; and the amount paid for it is 1 $\frac{1}{2}$ silver pieces (= 30 dr.). Both payments were made at the end of the year (Mesore) in respect of which they were due.

(40) *p.hw hwt*, “the surplus of tillage (ἐπιγένημα)”.

The word *hw* means “surplus” or “profit”; the word *hwt* means “tillage”; and *p hw hwt* has been translated by Thompson (*Family Archive*, p. 114, No. 209) “profits of tillage” with the further definition “after payment of rent, taxes and expenses”. We may introduce here the following documents illustrative of the true nature of the *hw hwt* and corroborating every word given by Thompson in his definition of it.

In No. 128 the owner of the land (or probably his bailiff) declares to the cultivator that he is paid the *šm*, “rent”, and *p [hw] hwt*, “the surplus of tillage”, “of the portion of land which thou (the cultivator) hast tilled...”

Here the cultivator after paying the rent to the landlord pays the latter in addition a portion of what remained over, i. e. of “the surplus”. The other portion is kept by the cultivator as his “profits of tillage”.

In No. 129 the bailiff acknowledges to the cultivator the payment of the *hw hwt*, “surplus of tillage” of the land “and thou (the cultivator) shalt pay the (one?) artaba to (?) one (?) arura (?) to (?) the State (lit. the King)” (cf. *ibid.*, note on line 5).

Here the *hw hwt*, “the surplus of tillage”, represents what remained over when the artaba-tax (?) was paid to the government by the cultivator. When the bailiff refers to the surplus of tillage as being paid to him he actually means his share in it and not the whole of it.

In No. 131 the owner of the land acknowledges to the cultivator the payment of the rent (*šm*) and the *hw hwt*, “surplus of tillage” of his land “and I (the owner) shall keep it (sc. the land) clear for thee from the King (and) the god”.

Here the landowner receives the rent and his (share in) “the surplus of tillage” and undertakes to satisfy the claims of the State and the Temple.

In No. 275 (a sublease of Crown land) the sublessee undertakes to pay the sublessor 9 $\frac{1}{2}$ artabas of wheat as (his share in the) “surplus of tillage” and to “pay the rent (*šm*) at the gate of the King according to what the (royal) scribe will assess me (the sublessee) at” in addition to minor other payments to the sublessor.

No. 276 is another sublease of Crown land in which the sublessee undertakes to pay the State-rent (*p šm Pr-o*) and assures the sublessor of his (due share) in the *hw hwt*, “surplus of tillage”.

From these examples it is quite clear that the *hw hwt* is the “surplus of tillage (after payment of rent, taxes and expenses)” and that it is identical with the Greek ἐπιγένημα, “the surplus produce”, i. e. what remained over when the claims of the government were satisfied.

In No. 112 (early Ptolemaic) “one tenth part of the profits of tillage” of a vineyard (amounting to 4 keramia of wine) is paid “for the drink-offerings before Amensontēr”.

(41) *p tny (n) hm*, “the salt-tax (ἀλική)”.

The most frequent bilinguals in which the name of the tax is written both in Greek and in demotic are the receipts for the salt-tax. The Greek name is always ἀλική, while the demotic is either *hm*, “salt”, *ht hm*, “silver of salt”, or the full name *p tny (n) hm*, “the salt-tax”. This last occurs in *B. G. U.* 1323 and 1327. In our receipts, Nos. 132-136, it is called *ht hm*, “silver of salt”, and in one of them, No. 135, both the Greek and demotic names of the tax correspond. In No. 137 it is called *hm*, “salt”. They all belong to the IIIrd century B. C. and, with the exception of No. 132 (from Elephantine) and possibly of No. 134, come from Thebes. The sums paid for the tax vary considerably. In No. 132 a man and his wife pay 1 dr. 3 obols.

In No. 133 the sum paid by a man is one drachma. In No. 134 it is $\frac{1}{2}$ dr. by a woman; and in No. 135 a man pays the comparatively large sum of 10 drachmæ. All these payments were apparently annual ones.

In No. 137, however, a woman pays one obol (?) for the "salt of Epeiph". She presumably paid a tax of 2 drachmæ per annum.

Salt was a government monopoly. Its tax was apparently paid by dealers (among whom there were women) for the right to sell it to the public, and it varied with various dealers according to the extent of their business.

(42) *p tny (n) hnqe*, "the beer-tax (ζυτηρά)".

Receipts for the beer-tax—a tax which was apparently on the beer-manufacture—are not rare on demotic ostraka. All our receipts were given by the bank at Thebes and date, with the exception of No. 144 (of year 35 of Augustus), from the IIIrd century B. C. The full name of the tax—*p tny hnqe* (var. *hnq*), "the beer-tax"—occurs in most of them; and in Nos. 138 and 140 it is called (*p*) *ht hnqe* (var. *hnq*), "the silver of beer". In No. 138 the tax-payer is a man. In Nos. 139-141 the tax-payers are women, and in each of Nos. 142 and 144 a man and his wife pay the tax. The sums, which were apparently for the whole year, varied between $\frac{1}{2}$ silver kite (= 1 silver drachma), paid by a man (No. 138), and 12 silver pieces (?) (= 240 dr.?)—or this possibly means 12 silver kite, i. e. 24 silver drachmæ (cf. No. 132/1, note)—paid by two women (No. 139) or by a woman and her husband (No. 142). In No. 140 the payment is made early in the year in respect of the following year.

It seems that the manufacture of beer was more in the hands of women than men and that the rate of the tax was not a fixed one but rather determined by the extent of the business activities of the tax-payer.

In No. 143 a woman pays $3\frac{1}{4}$ kite (= $6\frac{1}{2}$ dr.) "for the beer of the temple of Mont lord of Medamut (during) Hathyr" including 2 kite (?) for Phaophi.

(43) *p tny n hsbe.t*, "the market-tax".

"The market-tax" (*p tny n hsbe.t*) occurs in No. 145, a Theban receipt of the reign of Claudius given by tax-collectors. Nothing is said about it beyond the reference by these latter to its having been paid them. But the tax is possibly of the same nature as the τέλος ἀγορανομίου (cf. *G. O.*, I, p. 131); and *P. Oxy.* 44, 7, a tax the proceeds of which apparently went towards the maintenance and payment of salaries of such officials as were responsible for regulating the buying and selling at the market-place (cf. No. 145/3, note).

For the name of another market-tax at Denderah, cf. subsection 46, below.

(44) *p tny n h'qe*, "the barbers' tax".

Another Theban receipt, No. 146, of the 6th year of Tiberius records a payment of $37\frac{1}{2}$ drachmæ made into the bank in respect of *p tny n h'qe*, "the barbers' tax". The payment was made at the end of Thoth of year 6 in respect of the same year through two tax-collectors (?).

This tax is probably identical with that $\epsilon\pi\epsilon\rho\ \kappa\omicron\upsilon\rho\epsilon\omega\nu$ of Greek ostraka. Cf. *G. O.*, I, § 68, p. 227.

(45) *hl'o*, "elders".

For an obscure tax (?) on elders in respect of which a receipt, from Hermonthis and dating from year 4 of Trajan, was given by a tax-collector for two drachmæ, cf. No. 147/4, note.

(46) *t hft-hr.t*, "the dromos(-tax)".

Another name for the market-tax, besides that already mentioned in subsection 43 above, occurs in receipts from Denderah as *t hft-hr.t*, "the dromos(-tax)". The market at Denderah was apparently held on the dromos of the temple. Hence the name of the tax (cf. No. 148/1, note). The tax was paid either late in the year in respect of which it was due or early in the next year. The amounts recorded for it vary between 1 kite (= 2 drachmæ) and 1 kite $1\frac{1}{2}$ obols. For other receipts given for this tax cf. *Archiv*, VI, p. 130.

(47) *t s.t-eywn*, "the bath(-tax)".

Payments recorded in demotic receipts for the bath-tax ($\beta\alpha\lambda\alpha\nu\iota\kappa\omicron\nu$)—a tax for the maintenance of public baths—are usually described as for *t s.t-eywn*, "the bathing-place"; sometimes for the "place" (*s.t*) (Nos. 96 and 105) or for "bathing" (*ywn*) (No. 65) both of which are evidently short for "bathing-place".

In the major number of receipts from Thebes (see Nos. 33, 37, 51, 53, 58, 64 and 65) payments for this tax are entered as adjuncts to the poll-tax. The sums paid are usually $\frac{1}{2}$ kite $1\frac{1}{2}$ obols (= 1 dr. $1\frac{1}{2}$ ob.) each, which represent instalments. In No. 37 the full amount of the tax—1 kite (= 2 dr.)—is paid in a lump sum, and in No. 51 it is paid in two instalments.

In two receipts (Nos. 96 and 105) it is paid with the dyke-tax and the sum recorded in each case is $4\frac{1}{2}$ obols, which represents an instalment.

In three other receipts given for it alone (Nos. 152, 153 and 154) the sum paid in each case is uniformly 1 kite (= 2 drachmæ) which represents the full amount of the tax at Thebes.

The Denderéh receipts are given either for the tax alone or for it and other taxes, in which case it is always the chief tax. The payment recorded for it is regularly 20 kite (= 40 drachmæ). Cf. Nos. 155-158.

The payments for the bath-tax whether at Thebes or at Denderéh were made either late in the year for which they were due or early in the following year.

All the receipts of both localities were issued by the bank. Those from Thebes belong to the reigns of Augustus, Tiberius and Gaius, while those from Denderéh belong to the reign of Tiberius (and Gaius ?) (see No. 158).

(48) *t hne.t n t s.t-eywn*, "the rate (?) of the bath".

While the receipts discussed in the last subsection were all given by the bank in respect of a tax collected for the maintenance of public baths, Nos. 159-167 were given by persons, one of whom bears a hieratic title, for a fee, apparently on the use of temple baths, called *t hne.t* (and varr.) *n t s.t eywn*, "the rate (?) (or fee ?) of the bath" (cf. No. 159/3, note). A certain Hōr son of Ammōnios, who gives Nos. 164 and 165 for "the rate (?) of the bath of the temple of Mont lord of Medamut" is entitled in the first *p rt n n ntr.w*, "the agent (or inspector) of the temples (lit. gods)" and in the second *p s[hñ] (?) [n n ntr.w (?)]*, "the [collector (?) of the temples (lit. gods) (?)]". In seven out of nine of these receipts the amount paid for the fee (?) is not mentioned. In No. 161 $\frac{1}{12}$ artaba of wheat is paid as a fee and in No. 167 the sum paid is 7 obols (?). Like the receipts for the bath-tax these receipts were written either late in the year for which the fee was due or early in the next year.

These receipts probably belong to the same category as the Greek ones issued by *τελώναι* or *ἐπιτηρηταὶ θησαυροῦ ἱερῶν* in respect of a fee on the use of temple baths. These, like ours, either omit to mention the amount paid (cf. e. g. *G. O.*, II, 780-782) or record payments in money (cf. e. g. *ibid.*, 1251 and 1252) or in wheat (cf. e. g. *ibid.*, 1587 and *O. Strassb.*, 440, and *B. L.*, *ad loc.*). It will be remarked that the amount of $\frac{1}{24}$ artaba of wheat recorded in *G. O.*, II, 1587 and that of $\frac{1}{12}$ artaba of wheat in *O. Strassb.*, 440 are commuted each for a money payment.

Mr. J. G. Tait kindly informs me of five unpublished Greek receipts, of the same category and of the reign of Antoninus, in the Bodleian collection (Inventory Nos. 932, 985, 1313, 1736 and 1780) given each for the value of $\frac{1}{12}$ artaba of wheat.

It seems, therefore, that the charge for using the temple bath was fixed at $\frac{1}{12}$ artaba of wheat or its equivalent in money according to the price of wheat at the time and place where the receipt was written.

(49) *ht (?) s.t-mnt*, “silver (?) of pigeon-house”.

The tax on pigeon-houses—a tax of $\frac{1}{3}$ of the profits of pigeon-houses and determined by the number of cubits occupied by these (cf. No. 168 /4, note)—occurs in three of our receipts, Nos. 168-170, of the 34th (?) year of Augustus, and the 2nd and 4th of Tiberius respectively, under the name *ht (?) s.t-mnt*, “silver (?) of pigeon-house” (Nos. 169 and 170) or *s-mnt*, “pigeon-house” alone (No. 168).

In No. 168 it is paid as an adjunct to a tax whose name is lost, but which is probably the poll-tax of Memnonia since the amount paid for it is 4 staters in two instalments. The amount recorded for it in that receipt is 1 kite (= 2 dr.). In No. 169 the receipt is given for it alone and the two instalments paid for it are 1 dr. 4 obols, on $\frac{1}{3}$ cubit of area, and 2 dr. 3 obols, on $\frac{1}{2}$ cubit. This gives a rate of 5 drachmæ per cubit. In No. 170 it is paid as an adjunct to the poll-tax and the amount paid is 1 dr. 5 obols on $\frac{1}{3} \frac{1}{30}$ cubit which amounts to the same rate mentioned above. The tax was paid either at the end of the year for which it was due or early in the next year.

For another demotic name of the tax on pigeon-houses—*mhwl*, “pigeon-house”—cf. No. 168 /4, note *ad fin.*

(50) (*p tny*) *n p sm*, “(the tax) on grass”.

Cf. subsection 28, above.

(51) *p tny s-n-sm*, “the grass-merchant’s tax”.

Nos. 171-174 are receipts, the first, from Elephantine and, the rest, from Thebes of the reign of Augustus given for payments in respect of *p tny s-n-sm*, “the tax of the grass-merchant”. The amount paid in each of Nos. 171 and 172 is 3 staters (= 12 dr.) in two instalments of 2 staters and 1 stater respectively. Nos. 173 and 174 were given to the same man (the latter a day later than the former) the first for $2 \frac{1}{2}$ kite (5 dr.) and the second for 1 stater.

All the payments were made late in the year for which the tax was due.

Whether the 12 drachmæ recorded in each of Nos. 171 and 172 represented the total amount for the tax at Elephantine and Thebes is not certain.

The tax was presumably one of several which came under the general heading of the tax on trades (*χειρωναξίων*), cf. No. 171 /2, note.

(52) *t sntgsn.t*, “the σύνταξις”.

Payments in money and in kind of σύνταξις for the support of the Egyptian temples and the worship of the gods are recorded in six receipts (Nos. 175-180) contained in this publication.

The Egyptians having apparently had no term for the *σύνταξις* in their native language, adopted the word and transcribed it in demotic as *sntksn* (Nos. 179/3 and 180/3), adding occasionally the Egyptian feminine ending *t* to it as in the case of *sntgsn.t* (No. 178/1-2), where also *g* is written instead of *k*, or in the case of *sntgns.t*, where the word is deformed (No. 176/3). *Sntksn* (var. *sntgsn*) is evidently the transcription of the accusative form of the Greek word.

For the plural *συντάξεις* they write *sntksn.w* (No. 175/2, 5)—sometimes defectively written *stksn.w* (No. 177/1)—i.e. with the native plural ending *w*.

The payments of wheat recorded in the first three receipts, which probably belong to the reign of Euergetes II, were originally due to the King as rent of his land at Jēme (Memnonia) but were diverted to the *συντάξεις* of the great temple of Amūn at Thebes. This is manifestly shown by the wording of Nos. 175 and 176.

Nos. 176 and 177 show, however, that the administrative department of the Pathyrite nome was responsible for such *συντάξεις* as were paid to the temple at Thebes from the harvest of lands at Memnonia. This is apparently because this locality, or at least the part of it from whose harvest the *συντάξεις* were paid, was at that time under the administration of the Pathyrite nome (cf. No. 176/4-5, note).

No. 178, a late Ptolemaic receipt from Gebelein, records 100 silver pieces (= 2000 drachmæ) “for the syntaxis of the great sanctuary (?) (presumably, of Hathor)”.

Nos. 179 and 180 are two Edfu (?) receipts, possibly of the reign of Tiberius, given to the same individual for 20 silver pieces (= 400 drachmæ) each paid for the syntaxis (presumably, of the temple of Horus in that locality).

(53) *p stykws*, “the corn-tax (?)”.

For the word *stykws* (στυκός) which more probably means “corn-official” than “corn-tax”, cf. No. 181/2 and 3, notes.

(54) *p tny n n sht.w*, “the weavers’ tax”.

The tax on weavers occurs in three bank receipts (Nos. 182-184) of the reign of Augustus from Thebes. In the first it is called *p tny n n sht.w*, “the tax of the weavers”, (see also *Theban Ostr.*, D 216, p. 34), and in the second and third *p tny (n) sht*, “the weaver’s tax”.

The payments recorded in the receipts differ from one tax-payer to another. There is also nothing to show whether they were in respect of the whole year or otherwise.

In No. 182 the amount paid is 3 (?) staters. In No. 183 the tax-payer pays 4 staters on Khoiak 17th; on the 24th of the same month he pays 2 staters; and on the 16th of Tybi he pays 1 stater, making a total of 7 staters (= 28 dr.) in less than one month. No. 184 records 2 staters 1½ kite 1½ (?) obols (= 11 dr. 1½ (?) obols). In *Theban Ostr.*, D 216, referred to above, the receipt is given for two staters.

It seems that the rate of the tax differed commensurately with the extent of the business of each weaver, as would be expected with any tax on trade.

Instead, however, of the native name of the tax—*p tny n n sht.w*—an unpublished demotic receipt from Denderah, now at Toronto and an account of which had been given in *Archiv*, VI, p. 131, gives another—*krty;qe*—as a transcribed form of *γερδιακόν*, its name in Greek texts (cf. No. 182/1-2, note).

(55) *p šby n š'r n yt*, “the exchanged (?) value of barley”.

Cf. subsection 21 above.

(55 a) *p šp* “the extra-charges (τὰ προσμετρούμενα)”

For these extra-charges, which to the payments in corn are what *p wt* “τὰ προσδιαγραφόμενα” of subsection 16, p. 47, above, are to money payments, see No. 181/5, note.

(56) *šm*, “rent (ἐκφόριον)”.

The word *šm* is used in demotic to describe three kinds of rent. (1) Rent owing to the state, which was occasionally called *p šm (n) Pr-ʿo*, “ἐκφόριον βασιλικόν” (cf. Nos. 175/1 and 276/8); (2) private rent; and (3) rent owing to the temple.

The only way to distinguish between one rent and another is by the context of the document in which each occurs. Let us now examine some of the documents which belong to each of these three categories separately to see how this can be done.

1. *Šm* as State-rent.

(a) In No. 176 the payment of the syntaxis to the temple at Thebes is made from *p šm n Tmʿ*, “the rent at Jēme (Memnonia)”. This corresponds exactly to *p šm n Pr-ʿo n Tmʿ*, “the King’s rent at Jēme” from which the syntaxis is paid to the same temple in No. 175.

(b) In No. 275 (a sublease of Crown land) the sublessee undertakes to pay the sublessor his share in the profits of tillage *mte-y mh p šm a pe-k* (sic) *r Pr-ʿo a h p nt te* (sic) *p sh a 'n.t(-y) n-'m-f*, “and I (the sublessee) shall pay in full the rent at the gate of Pharaoh according to what the (royal) scribe will assess me at”. Here the word *šm* is clearly referred to as State rent, apart from the fact that it corresponds to *šm Pr-ʿo*, “State (lit. King’s) rent” in a similar sublease (No. 276/8).

(c) In No. 243 (from El Kāb) the amount of 4 artabas of wheat is paid *a p r n 'y.w 'mnt hr p šm*, “at the gate of the Western Quarters for the rent”. By “the gate of the Western Quarters (a locality at El Kāb)” is evidently meant the gate of

the public granary at that locality; and so the rent referred to is the State-rent, not a private one.

(d) In Nos. 247 and 250 the rent is described as the *šm* (*n*) *Tb*, “rent of Tbo (Edfu)”. This evidently refers to the rent due to the State from its land at Edfu.

(e) Some receipts for payments of corn, which are evidently in respect of rent due to the State, omit to mention the word *šm*, “rent”. Such receipts are as Nos. 232 and 244 where amounts of wheat are paid together with others of seed-corn into the State granary. The first amounts were clearly for the rent of Crown lands, while the amounts of seed-corn paid with them were for sowing the land in the next season.

2. *Šm* as private rent.

(a) In No. 128 a certain Phof declares to one Wennofre : “I am paid in full the rent (*šm*) (and) the profits of tillage of the portion of land which thou hast tilled [on] the estate (lit. place) of Pshenteiamūn”. Here Phof is apparently the bailiff of Pshenteiamūn, the owner of the land, and the rent (*šm*), the payment of which he acknowledges to Wennofre (the cultivator), is presumably a private rent.

(b) In No. 131 the owner of the land declares to the cultivator : “I am paid in full the rent (*šm*) and the profits of tillage of my land for year 37 of Caesar; and I shall keep (it) clear for thee from the King (and) the god”. Here the rent (*šm*) is quite clearly a private rent, from which the owner of the land will pay the taxes due to the State and also the temple dues.

3. *Šm* as rent due to the temple.

In No. 233 a certain Isaac pays 8 $\frac{2}{3}$ artabas of wheat *hn p šm n t hre p hb*. This I translated “from (?) the rent for (?) the food of the Ibis” on the assumption that Isaac paid the wheat from his own rent as a due owing to the temple to be used for the food of the Ibis (see last paragraph). But the sentence is more probably to be translated “for the rent of the feeding-place of the Ibis (cf. *l. c.*, note on ll. 3-4)”, i. e. the rent of the land belonging to the feeding-place of the Ibis. Cp. *p šm n Pr-ō*, “the rent of Pharaoh”, i. e. the rent due from lands belonging to Pharaoh.

(57) *p tny šm-ō*, “the tax on strangers”.

“The tax on strangers” or persons living outside their own district occurs in No. 185 (a Theban receipt of the 35th year of Augustus) under the name *p tny šm-ō*, “τέλος ἐπιξένων” (cf. *ibid.*, note on line 3). The receipt was given by a collector and his colleagues for 4 obols which are expressly stated as being in respect of one month : *te-y mh n pe-k tny šm-ō n 'bt-2 šm nt 'r ob. 4.t*, “I (the tax-collector) am paid in full thy (sc. the tax-payer’s) tax of strangers for Payni, which amounts to 4 obols”.

This shows that the tax was collected at the rate of 4 obols a month in the 35th year of Augustus, to contrast with the 2 drachmae recorded in the Greek receipts of the reigns of Nero and Hadrian. Cf. *Theban Ostraca*, G. 87, p. 123, introduction.

(58) *śs (?) n ntr* "corn (?) of god".

No. 245 is a Theban receipt of the 26th year of Augustus given for $3\frac{1}{4}\frac{1}{24}$ artabas of wheat *hr śs (?) n ntr*, "for corn (?) of god". The payment is made *a p r*, "at the gate". Whether the gate is that of the public granary or the temple granary is not certain.

"Corn (?) of god" is a temple-due. But what kind of temple-due is this? Is it identical with those temple-dues occasionally referred to in farming agreements and leases of private land as to be paid by the land-owner simultaneously with the State-dues? In No. 131 the land-owner "will keep" the land "clear for" the cultivator "from the King (and) the god". This means that he (the land-owner) will pay the taxes due to the State on the land and also the temple-dues. In No. 273 the lessor "will keep clear" for the lessee, "from the King (and) the god, 2 aruras of land". This also means the same thing.

It may be worth while to compare *śs (?) n ntr*, "corn (?) of god" with *sw n Pr-o*, "wheat of Pharaoh, i. e. wheat owing to the State" in No. 84.

Cf. also No. 245/2, note, for another remark.

(59) *p śty n p ntr*, "the collection (λογεία) of the god".

For this temple collection, for which there are two receipts (Nos. 186-7) in this collection, cf. subsection 8, above.

(60) *p qlm*, "the crown(-tax) (στέφανικόν)".

The crown-tax—apparently a contribution paid in the form of a gift to the King on his accession or on a special occasion (cf. No. 188/2, note)—occurs in three receipts in this collection (Nos. 151, 188 and No. 189). The first and third are from Denderah and date from the 2nd year of Tiberius or Gaius more probably the latter. The name given to the tax in these two receipts is *p qlm*, "the wreath or the crown(-tax)", and the amount recorded for it in each is $\frac{1}{2}$ kite 2 obols, i. e. 1 drachma 2 obols; but since they were both given to the same person in one year, it is possible that the amount paid for the tax in that year was either 2 dr. 4 obols only or more. In No. 151 it is paid with the dromos-tax as adjuncts to the poll-tax, while in No. 189 it is paid with the dromos-tax.

The second receipt (No. 188) comes from Thebes. From the archaic character of the writing it seems to belong to the 11th year of Philadelphus and so to have the honour of being the earliest ostrakon in this collection. The name of the tax as

given in this receipt is $p(?) \text{ } \textit{ht qrm}$, “the crown-silver”; and the amount paid for it in respect of the whole year seems to have been one (?) silver piece (20 (?) drachmæ) in instalments of which the last only ($2(?) \frac{1}{2} \frac{1}{12}$ kite, i. e. 5 (?) dr. 1 obol) has been recorded, being followed by the total (?) amount hitherto paid.

The rate of the tax must have varied from one person to another and been determined by the amount of the property held by, or the extent of the business of, each individual.

(61) $\textit{ht qs}$, “burial-silver”.

No. 190 is a late Ptolemaic receipt from Thebes for $4 \frac{1}{3}$ kite (= 8 dr. 4 obols) paid into the temple by a certain Heriew (?) son of Thetew as $\textit{ht qs}$, “burial-silver”, i. e. burial-fees. Of that sum $1 \frac{1}{3}$ kite are described as for the burial of a woman and her mother, and $1 \frac{1}{3}$ kite for the burial of a man and his daughter, 1 kite for that of another man and his daughter and $\frac{2}{3}$ kite for the burial of one man. The fee in the first, second and fourth cases is $\frac{2}{3}$ kite (= 1 dr. 2 obols), in the third $\frac{1}{2}$ kite (= 1 dr.), on one person. Heriew (?) son of Thetew, the owner of the receipt, is possibly an undertaker who had to pay the fee to the temple on each person he buried in the necropolis.

We have seen above (subsection 27 and references there) that there was in the IIIrd century B. C. a fee that was paid to the chief of the necropolis, usually at the rate of $\frac{1}{2}$ kite (= 1 dr.), on each corpse that was buried in the necropolis. Whether this fee was later on called $\textit{ht qs}$, “burial-silver”, and paid to the temple instead of to the chief of the necropolis at the higher rate of 1 dr. 2 obols is not certain.

Cf. also No. 190/2, note.

(62) Receipts for the value (?) of $\kappa\tau\eta\mu\alpha\tau\alpha$ (?).

Cf. No. 227/2, note; and also see Nos. 228-231.

(63) $p \textit{ km}$, “the garden(-tax) ($\acute{\alpha}\chi\rho\omicron\delta\rho\acute{\upsilon}\omega\nu$)”.

Payments for the $\acute{\alpha}\chi\rho\omicron\delta\rho\acute{\upsilon}\omega\nu$, or the tax on land with fruit-trees, are described in demotic receipts as for $p \textit{ km}$, “the garden” (cf. No. 191/1, note) or as $\textit{ht tg}$ (et varr.), “fruit silver” (see subsection 67, below).

In No. 191, a receipt from Thebes of the IIIrd century B. C., the amount paid for $p \textit{ km}$, “the garden”, is 3 . ? . kite (?) late in the year in respect of which it was due.

(64) $p \textit{ gtglen n sw}$ “the exchange (?) of wheat”.

Cf. No. 248/2, note, and subsection 21, above.

(65) *p tny*, “the tax”, and *p tny Pr-ʿo*, “the tax of Pharaoh”.

Nos. 192-197 are early Roman receipts given, with the exception of two (Nos. 193 and 194, by the bank), by tax-collectors for various sums in respect of *p tny*, “the tax”, without specifying the name of the tax (cf. No. 192/3, note). Some of the receipts state that the payment is for such and such a year (cf. Nos. 192-194), others that it is for this or that month (Nos. 195-197).

The tax-payer, who is given the receipt of No. 193 for 4 silver pieces (= 80 drachmæ) in respect of “the tax”, is a weaver who pays the tax on weavers in No. 183. From this fact as also from the monthly payments recorded in Nos. 195-197 it seems probable that “the tax” refers to the tax on trades, and that the term is only short for the full name of the tax on the trade of the tax-payer. For instance in No. 193 the term *p tny*, “the tax”, is clearly short for *p tny sht*, “the weaver’s tax” of No. 183.

That the receipts do not specify the name of the tax, is quite logical on the part of the giver of the receipt whether this be the bank or the tax-collector, since the trade of the tax-payer should be quite sufficient to show for what purpose the payment was made. A weaver will not pay the tax on barbers nor these that on weavers. A green-grocer will not pay the tax imposed on beer-manufacturers nor these that on green-grocers, and so forth.

The receipts, with the exception of No. 194 (from Elephantine), are from Thebes.

Two other early Roman receipts from Edfu (Nos. 85 and 87), given by the bank, and one—also early Roman—from Elephantine (?), given by a tax-collector, record payments for *p tny Pr-ʿo*, “the State (lit. King’s) tax”. The term “the State-tax” does not, I suggest, refer to a special tax paid to the State, but is rather identical with the term *p tny*, “the tax”, discussed above, with the addition of *Pr-ʿo*, “the State (lit. the King)”, to emphasise that it is a State-due.

(66) *th*, “chaff”.

While receipts for the delivery of chaff are common on Greek ostraka there is but one published example, so far as I am aware, where the demotic word for chaff occurs. It is *O. Strassb. 442*, a Greek receipt with a demotic docket from an unfixed locality in Upper Egypt and dating from the 13th year of Trajan (109/10 A. D.).

In this publication there are only two (Nos. 261 and 262). The first, which comes from Thebes and dates from the 1st century B. C., is especially interesting as it gives the demotic origin of the Graecised word *μώιον* as *myh*. The second is Roman and comes from an unknown locality.

(67) *ht tg* (*et varr.*), “fruit-silver ($\alpha\chi\rho\omicron\delta\rho\acute{\upsilon}\omega\nu$)” and *p tny* (?) *n p r-6 tky*,
“the tax (?) of the sixth part of fruit ($\xi\kappa\tau\eta \alpha\chi\rho\omicron\delta\rho\acute{\upsilon}\omega\nu$)”.

As has already been remarked above (subsection 63) payments recorded on demotic ostraka in respect of the tax on land under fruit-trees are described either as for *p km*, “the garden”, or as *ht tg* (*et varr.*), “silver of fruit” (see No. 198/2, note).

The latter description occurs in Nos. 198, 200, 201, 202 and 203. In No. 204, however, the payment is described as for *tky*, “fruit”.

In No. 198, which comes from Elephantine and belongs to the IIIrd century B. C., the amount paid for the tax is one kite in two instalments of $\frac{1}{2}$ kite each.

Nos. 200-204 are from Edfu and date from years 38, 40, 41 and 42 of Augustus and year 3 of Tiberius respectively. Nos. 200, 202 and 204 belong to the same person and the amount paid in each case is regularly 1 stater $1\frac{1}{2}$ kite 3 obols (= 7 dr. 3 obols). Nos. 201 and 203 belong, the first, to a man, and the second, to his son, and the amount recorded in each of them is 1 silver piece (= 20 drachmæ).

One late Ptolemaic receipt (No. 199) from Thebes describes the 10 silver pieces (= 200 drachmæ) paid by the tax-payer as being for *p tny* (?) *n p r-6 tky n pe-f km bny*, “the tax (?) of the sixth part of fruit of his palm-garden”. This clearly refers to the $\alpha\pi\acute{o}\mu\omicron\iota\rho\alpha$ as being paid in money at the usual rate of one sixth of the produce of a palm-garden (see *ibid.*, note on l. 2).

The payments recorded in the receipts, which were issued by the banks in their respective localities, were made, except in Nos. 198 and 202 (where the payment was made late in the following year), either at the end of the year for which they were due or at the beginning of the next year.

(68) *p ty-yr*, “the ferry (-tax)”.

The tax on ferry-boats occurs in two receipts in this collection (Nos. 205 and 206) under the name *p ty-yr*, “the ferry (-tax)” (cf. No. 205/1, note).

In the first, which comes from Denderah and belongs to year 18 of Tiberius, the amount, which was paid at the end of the year for which it was due, is not certain.

In the second receipt, which belongs to the 5th year of Caligula and comes from Thebes, the amount recorded is 1 kite, paid early in the year in respect of the previous year.

Another name of the tax on ferry-boats is demotic *na tks*, “the ferry-boat dues (lit. those of ferry-boat)”, which corresponds to $\tau\acute{\alpha} \pi\omicron\rho\theta\mu\iota\kappa\acute{\alpha}$ in *B. G. U.* 1405, a bilingual from Apollinopolis Magna (Edfu); cf. No. 205/1, note.

(69) *p dy rse*, “the guard boat”.

The sum of 4 obols paid in respect of the $\pi\omicron\tau\alpha\mu\omicron\varphi\upsilon\lambda\alpha\kappa\iota\alpha$ or tax for policing the river, is described in a Hermonthite receipt (No. 207) of the 8th year of Vespasian issued

by a tax-collector and his colleagues as for *p dy rse*, "the guard-boat" (see *ibid.*, note on line 9). Whether the 4 obols (which were paid as an adjunct to the poll-tax) are an instalment or represent the rate of the tax for a whole year, is not clear.

(70) *Miscellaneous receipts.*

Besides the receipts the contents of which have been outlined above there are others given for various purposes, and which may be briefly described one after another according to their numerical order.

- No. 234. Receipt for 2 artabas of wheat in payment of a lease of garden waste land. (Thebes? IInd-Ist cent. B. C.)
- No. 235. Loan of corn. (Thebes? IInd-Ist cent. B. C.)
- No. 236. Receipt for 14 artabas of wheat in payment of lease of (Crown?) land. (Thebes, Euerg. II 49.)
- No. 237. Receipt in respect of 18 artabas of wheat for a lease of "the land of Amūn". (Thebes, IInd-Ist cent. B. C.)
- No. 239. Receipt for $5\frac{1}{2}$ artabas of wheat for a festival of Mont at Jēme (Memnonia). (Thebes, Late Ptolemaic.)
- No. 240. Receipt for $\frac{1}{4}$ artaba of wheat paid by a woman to the temple for the lease of $\frac{1}{4}$ arura of garden waste land. (Thebes, Ist cent. B. C.)
- No. 241. Receipt for arrears of corn owing to the State. (Thebes? Possibly Augustus 6.)
- No. 242. Receipt for 2 artabas of wheat paid at the public granary at Pathyris, possibly as a corn-tax. (Gebelein. Possibly Augustus 10.)
- No. 249. Receipt for $\frac{1}{3}$ artaba of wheat for the bakery. This receipt is especially interesting as it gives for the first time the correct reading of the demotic writing of the word for "bakery" as *y-psy*. (Thebes? Possibly Augustus 33.)
- No. 251. Receipt for $2\frac{1}{12}$ artabas of wheat paid by a woman at the granary of the Northern Quarters (= Lower toparchy), apparently, as a corn-tax. (Thebes. Augustus 41.)
- No. 252. Receipt for $1\frac{1}{3}$ artabas of wheat paid by a baker (*mr-y-psy*) at the granary (apparently, of the temple) for an unspecified purpose. (Thebes? Augustus 41.)
- No. 253. Acknowledgement by a certain Pamont to one Harsiēse of the repayment of $\frac{1}{3}$ artaba of wheat which the former paid on behalf of the latter to the State. (Thebes? Tiberius 5.)
- No. 254. Receipt issued by the temple-granary of the Lower toparchy for $1\frac{1}{2}$ artabas of wheat for an unspecified purpose. (Thebes. Claudius 8.)
- No. 258. Notice to a certain Pshen'apahte, a baker, of the payment of 10 artabas of spelt (?) for chicks. An account of spelt (?) is written on verso. (Thebes. Auletes or Augustus 28.)
- Nos. 263-266. Four receipts given by the priests of the goddess Ratow, the consort of Mont at Thebes, to a certain Amenhotp son of Harpbek for various quantities of wine delivered to the temple between the 5th year of Hadrian and the 8th of Antoninus. In No. 266 the wine is said to be for "the festival of year 8".
- No. 267. Receipt for castor-oil seed and wheat for lease. (Thebes? Late Ptolemaic.)
- No. 268. Receipt for castor-oil seed for lease. (Thebes. 106-105 B. C.)
- No. 268A. Receipt for castor-oil seed paid in respect of lease (?) of temple land (?). (Thebes. 56 B. C.)
- No. 269. Receipt for castor-oil seed paid in respect of lease (?) of temple land (?). (Thebes. Late Ptolemaic or early Roman.)

- No. 270. Receipt issued by the temple of Pathyris for 10 talents paid in respect of the lease of an estate belonging to the temple. (Gebelein. 90-89 B. C.)
- No. 271. Receipt given to a certain Konōn son of Dōros and his colleagues for 2260 silver pieces paid as the value of cattle (for the festivals (?)), geese and honey, for the half share of "The Region of Pohi" (apparently the name of an estate belonging to the temple of Amūn at Thebes), and also for 700 (silver pieces) as the value of flesh (?). (Thebes. 121-120 B. C.)
- No. 272. Receipt given by the phylarchos of the 2nd phyle in respect of 12 *hin*-measures of some liquid whose name is broken off the ostrakon but which is possibly oil. (Thebes. IIInd-Ist cent. B. C.)

(71) *Contracts of lease.*

- No. 273 is an offer by Pshenkhnum, son of Arkhias, to lease 2 arurae of land to Harmahib, son of Hōr, at the rent of 14 artabas of wheat to be delivered at his house by the latter. He undertakes to pay the dues owing from the land to the State and the Temple. On the verso Harmahib writes in Greek expressing his consent. (Thebes. Possibly Augustus 10.)
- No. 274 is a lease of 2 pieces of land in "The Island of Ope" for one year. The lessee undertakes to deliver the rent to the lessor's house at Thebes free of cost and freight and to pay the State-dues. (Thebes. Possibly Augustus 12.)
- No. 275 is a sublease of two pieces of domain land at Thebes for one year. The sublessee undertakes to deliver the sublessor's share in the surplus produce at the latter's house in Jēme (Memnonia) and to pay the rent owing to the State at the public granary on the condition that the sublessor should provide him with the corn necessary for sowing the land. A secondary payment to be made to the sublessor is also mentioned. (Thebes. Possibly Augustus 20.)
- No. 276 is another sublease of domain land in which the sublessee apparently represents a company of men who will work the land among themselves. The land is to be subleased for one year. The sublessees undertake to pay the *šm-Pr-o*, "State (lit. King's) rent", at the public granary and also the sublessor's share in the surplus produce. (Thebes. Possibly Augustus 24.)

SUPPLEMENT.

THE DEMOTIC NAMES OF SOME TAXES AND DUES THAT OCCUR IN OTHER PUBLICATIONS.

(72) *t hme 'rp*, "the freight of wine".

In three bilingual receipts for ferry-boat dues (*B. G. U.* 1408, 1410 and 1411), from Apollinopolis Magna (Edfu) and dating from 110-108 B. C., the demotic *t hme 'rp*, "the freight of wine", *t hm.t n 'rp.w*, "the freight of the wines", and *t hm.t n 'rp*, "the freight of the wines", correspond to the Greek *ναῦλον τοῦ οἴνου*, *διαγωγή τῶν οἴνων* and *διαγωγή τοῦ οἴνου* respectively. This gives the demotic name of the tax imposed on ferry-boats for the freight of wine (cf. *B. G. U.*, VI, p. 122).

(73) *t yp.t (n) t ntr.t 'o.t 'S*, "the collection of the great goddess Isis".

Cf. subsection 8, above.

(74) *t yp.t n p ntr 'o 'Mn*, “the collection of the great god Amūn”.

Cf. subsection 8, above.

(75) *p šty n 'S*, “the collection of Isis”.

Cf. subsection 8, above.

(76) *p tny n 'S*, “the tax of Isis”.

A Heidelberg tablet (*Mélanges*, p. 194, 2nd example) is a receipt for $107\frac{1}{3}$ (artabas of) wheat paid by a pastophorus of Horus in respect of *p tny n 'S*, “the tax of Isis”, “of year 21”. The payment of the Heidelberg tablet recalls the ἱσίδος of the Greek texts (cf. *G. O.*, I, p. 223) which is also a temple-due. But the latter was paid in money, while the former in kind. Cp. also the temple-dues referred to in subsection 8, above.

(77) *p tny n 'r w'b*, “the tax on becoming a priest”.

Τὸ τελεστικόν—a fee payable to the State on taking up priesthood—corresponds to *p tny n 'r w'b*, “the tax on (lit. of) becoming a priest”, in line 9 of the Rosetta Stone.

(78) *mḥwl*, “(the tax on) pigeon-houses”.

Cf. subsection 49, *ad fin.*

(79) *ḥsm* (?), “natron(-tax) (νιτρική)”.

TAIT, *Ostraca*, No. 37, p. 6, is a bilingual receipt, dating from the IIIrd century B.C., and given for the tax on natron. The demotic text is not published; but I gather that the word translated “natron” by Thompson must be *ḥsm*.

(80) *sytygwn*, “corn-taxes (σιτικὰ)”.

Cf. No. 181/3, note.

(81) *šs*, “linen”.

Cf. subsection 12, *ad fin.*

(82) *krtyzqe*, “γεραδιαχόν”.

Cf. subsection 54, *ad fin.*

(83) *n tny.w*, “the apomoira”.

Cf. subsection 34, above.

(84) *na tks*, “the ferry-boat dues”.

Cf. subsection 68, *ad fin.*

§. 7. LIST OF PUBLICATIONS ON DEMOTIC AND BILINGUAL
OSTRAKA IN CHRONOLOGICAL ORDER.

1878. BRUGSCH, H., *A. Z.*, XVI, p. 1.
1885. REVILLOUT and WILCKEN, *Revue égyptologique*, IV, pp. 183 ff.
1888. CATTANI, A., *Revue égyptologique*, V, pp. 79-81.
REVILLOUT and WILCKEN, *Revue égyptologique*, VI, pp. 7 ff.
1891. REVILLOUT, E., *P. S. B. A.*, XIV, pp. 83 ff.
BRUGSCH, H., *Thesaurus inscr. aegypt.*, pp. 1047 ff.;
A. Z., XXIX, pp. 67 ff.
1893. CHARDON, D. and LÉON DENISSE, *Dictionnaire démotique*, vol. I, p. 67.
1895. REVILLOUT, E., *Mélanges sur la métrologie et l'économie politique*, etc., pp. 73-227.
1897. J. J. HESS, *A. Z.*, p. 147.
CHARDON, D. and LÉON DENISSE, *Dictionnaire démotique*, vols. II and III, pp. 136 and 144 ff.
1902. MAGNIEN, M., *Reçus d'impôts agricoles*, etc.
J. J. HESS, *Der Demotische Teil der dreisprachigen Inschrift von Rosette*, pp. 56, 63 and 64.
SPIEGELBERG, W., *Oriental. Lit. Zeitung*, V, pp. 6 and 223.
1905. SPIEGELBERG, W., *A. Z.*, XLII, p. 57.
1906. GRIFFITH, F. LI., *Hyksos and Israelite Cities* (F. Petrie), p. 26 and pls. XXIV and XXVII.
1907. SPIEGELBERG, W., *Papyrus Libbey*, p. 11 and pl. III.
1908. — *Papyrus Elephantine*, pp. 12 and 13.
1909. — *A. Z.*, XLVI, p. 112.
1910. — *A. Z.*, XLVIII, pp. 149-150.
1911. — *A. Z.*, XLIX, pp. 34 ff.
1912. — *A. Z.*, L, pp. 28 ff.;
Five Years Exploration at Thebes (by the Earl of Carnarvon and Howard Carter), p. 47 and
pl. XXXVII, 3.
THOMPSON, Sir Herbert, *P. S. B. A.*, XXXIV, pp. 231 ff. and pl. XXVIII.
1913. THOMPSON, Sir Herbert, *P. S. B. A.*, XXXV, pp. 96, 115, 152, 153, 187, 188, 228, 262-
263 (Pls. XXVII, XXIX, XL, XLI, XLII, XLV, and XLVIII); *Theban Ostraca*, Part II,
Demotic Texts, pp. 23-68 and Pls. I-XI; THOMPSON, Sir Herbert and J. G. MILNE, *ibid.*,

- Part III, Greek Texts, Nos. 8, 10, 21-26, 28, 31, 73, 74, 95; *Archiv*, VI, pp. 125-132 (by J. G. Milne).
1914. SPIEGELBERG, W., *Die Prinz-Joachim-Ostraka*, Nos. 23-29 and Pl. IV.
1916. — *Griechische Texte aus Aegypten* (by Paul Meyer), pp. 126 (No. 7), 142 (No. 23) and 168 (No. 46).
1917. — *A. Z.*, LIII, pp. 120 ff.
1918. — *A. Z.*, LIV, pp. 116 ff.
- SETHE, K., *Nachrichten der Gesellschaft der Wissenschaften zu Göttingen, Phil.-hist. Kl.* (1918), pp. 288-299.
1920. THOMPSON, Sir Herbert, *Bodleian Quarterly Record*, vol. II, No. 24, pp. 315-318 (by J. G. Milne).
1922. SPIEGELBERG, W. and KÜHN, E., *Aegyptische Urkunden aus den Staatlichen Museen zu Berlin* (1922), (= *B. G. U.*, VI), pp. 95 ff.
1923. SPIEGELBERG, W. and VIERECK, P., *Griechische und Griech.-demotische Ostraka d. Universit. u. Landsbibl. zu Strassburg im Elsass*.
1925. SPIEGELBERG, W., *Demotica I* (= *Sitzungsberichte d. Bayer. Ak. d. Wiss. Philos.-philolog. u. hist. Kl.* (1925), 6 Abh.), pp. 18, 19, 34 (Pl. II) and 44 (Pl. III).
1926. — *Sitz. d. Bayer. etc.* (1926), 2 Abh., pp. 7 and 9.
1928. — *Demotica II* (= *Sitz. d. Bayer. etc.* [1928] 2 Abh.), pp. 49 ff.
1930. THOMPSON, Sir Herbert and TAIT, J. G., *Greek Ostraca in the Bodleian Library and other collections. Bodleian Collect.* : Nos. 4, 5, 7-9, 11, 14-16, 18-20, 22-25, 29, 37, 42, 50, 65, 70, 95, 96, 112, 146-153, 164, 203-205, 224, 243, 245, 246, 338. *Petrie Col.* : Nos. 36, 76, 89, 144.
1931. EDGERTON, W., *Notes on Egyptian Marriage etc. in Studies in Ancient Oriental Civilization*, Vol. I, Part I, pp. 10 ff.
- BILABEL, F., *Aegyptus*, IX, pp. 386-387.
1933. SETHE, K., *A. Z.*, LXIX, pp. 117-122.
1934. MATTHA, G., *The Bucheum*, Vol. II, pp. 51-67; and Vol. III, Pls. LXV-LXXIII.

THE TEXTS.

A. RECEIPTS FOR TAXES, FEES AND DUES.

Receipt for 3nqwqe (?).

1. (P. 12883) Thebes.

Augustus 39(?).

- (1) *a'n Pa-Mnt s P-šr-Mnt s .?..?*
 (2) *a p šh n n n 'y(.w) mht.w hr .?. 3nqw?? (?)*
 (3) *n h-sp 39 (?) n Tm^c sttr 1.t qt 1.t $\frac{1}{2}$ ob. 2.t (?) $\frac{1}{2}$ (?)*
 (4) *| qt 1.t $\frac{1}{2}$ ob. 4.t $\frac{1}{4}$ | sttr 1.t qt 1.t $\frac{1}{2}$ ob. 2.t $\frac{1}{2}$ 'n*
 (5) *sh n h-sp 39 (?) 'bt-4 šm sw 29 (?)*

Translation.—¹ Pamont son of Pshenmont son of .?..?. has paid ² into the bank of the Northern quarters for .?. 3nqw?? (?)³ of year 39 (?) in Jēme (= Memnonia) 1 stater 1 $\frac{1}{2}$ kite 2 $\frac{1}{2}$ obols ⁴ / 1 $\frac{1}{2}$ kite 4 $\frac{1}{4}$ obols / 1 stater 1 $\frac{1}{2}$ kite 2 $\frac{1}{2}$ obols again. ⁵
 Written in year 39 (?) on Mesūrē 29 (?).

NOTES.—*Line 1.* 'n lit. means 'bring'; but it is technically used for payments in money or in kind.

a'n P., 'P. has paid'. The use of this emphatic *stm.f* form of the verb 'n with a preformative *a* at the beginning of receipts is, it may be observed, confined to the Roman period. Ptolemaic receipts use simply 'n. Cf. *Introduction*, formula XIV/1, n. 1, p. 23, above.

Line 2. "The Northern quarters" is presumably the district known from Greek ostraka as the Κάτω τοπαρχία which included Memnonia (= Jēme) on the west bank of the Nile at Thebes. It cannot possibly be identical with Ἀγοραὶ βορρᾶ which was one of the divisions of the Metropolis on the east bank.

The word 3nqw?? (?) occurs in No. 2/2 completely written 3nqwqe (?); but the reading, especially of the first, third and fourth letters, is very uncertain. The same word occurs in two demotic receipts (written in the same hand as this receipt and No. 2) published in *P. S. B. A.*, XXXV, p. 262, pl. XLVIII; and Thompson reads it 3ntwge. My suggested reading of the word, far from being certain, might be a transliteration of the Greek abbreviation ἐγκυκ / commonly used in Greek ostraka for ἐγκύκλιον (tax on "circulation"). Cf. e. g. *G. O.*, II, 1051, 1378, 1454 and 1599. But it should be noticed that in No. 2 and in the second receipt published in the *P. S. B. A.*, referred to above, the word, which is presumably the name of a tax, occurs with payments for the price of wine and temple palm-trees whereas the *enkyklion* does not occur in the texts hitherto known to us in connection with such payments. Accepting Thompson's reading of the word as 3ntwge and considering the determinative, which represents a scroll, one is tempted to think of the Greek word ἐντάγιον.

Line 3. sttr = στήτήρ. In *Theb. Ostr.*, D. 5/3, p. 23 and D. 52/3, 4, 5 and 6, p. 28, the word is followed by the Greek words , δ i. e. the stater of 4 drachmæ.

The abbreviation *ob.* (for obol) has been adopted here and elsewhere to denote the demotic word which means obol but whose reading is uncertain. It may be suggested, however, that the sign is possibly the determinative of, and used in short for, the word *hmt* "copper" with the meaning "copper piece". Cf. the writings of *hmt* "copper" especially in Nos. 40/2; 40 A/3; 49/2; 50/1. The use of a determinative instead of the full word written out is not uncommon in demotic, to instance *t* "take", *bl* "out", *lq* "last day of month", *y-psy* "bake-house", *hw* "day", *sw* "day of month", etc. In the Edfu receipts, on the other hand, the sign *hmt* itself, and not the determinative, seems to be the writing.

Line 4. The two oblique strokes written, the first between the amount paid and its half, and the second between this and the amount again, are retained here in both the transliteration and translation. They are merely two strokes, and nothing else, used by the scribe to save him the trouble of unnecessarily writing two well understood things, the first, the phrase *te-w ps* "their half is" and, the second, the phrase *r n* "making (in all)" or *tmt* "totalling". Cf. SETHE, *Bürgsch*, pp. 20-22, §§ 17-19.

Line 5. I have already noted above in my note on line 1 that the use of *a.'n* is peculiar to the Roman period. I have also remarked above in my note on *3nqwqe* (?) in line 2 that this receipt as well as the two published by THOMPSON in *P. S. B. A.*, XXXV, p. 262, are written in the same hand as No. 2 which belongs to the 4th year of Tiberius. With these two points in view, apart from the fact that the form of the receipt is one attested to be early Roman, year 39 (?) is obviously that of Augustus.

sw, coγ-, is the correct reading for the word denoting "day of month", not *ss*. So also is *sw* for *chy* : *choγ* "time", not *ss* or *ssw*.

Receipt for *3nqwqe* (?) and the price of wine and temple palm-trees.

2. (V. 300) Thebes.

Tiberius 4.

- (1) *a.'n Bl. (?) s Stm (?) a p shn n*
- (2) *n 'y(.w) mht.w hr (?) ht (?) 3nqwqe (?) n h-sp 3.t n Im'*
- (3) *qt 1/2 ob. 2.t [1/2] | ob. 4 1/2 | qt 1/2 ob. 2.t 1/2 'n 'n hr sw n 'rp*
- (4) *bne.t p ntr qt 1.t (?) ob. 5.t n (?) ws (n) wt (?) sh n h-sp 4.t*
- (5) *(n) Tebres .?..?..?*
- (6) *sw 16 (?)*

Translation.—¹ *Bl*(?) son of *Stm* (?) has paid into the bank of ² the Northern quarters for (?) (the) silver (?) of *3nqwqe* (?) of year 3 in Jēme ³ 1/2 kite 2 1/2 obols / 4 1/2 obols / 1/2 kite 2 1/2 obols again. Likewise, for (the) price of wine ⁴ 1 (and) palm-trees of the god ⁵ 1 (?) kite 5 obols without prosdiagraphomena (?). Written in year 4 ⁶ of Tiberius on .?. ⁶ day 16 (?).

NOTES.—*Line 2.* For 'the Northern quarters' and *3nqwqe* (?) cf. No. 1/2, note.

Lines 3-4. *hr sw n 'rp bne.t* 'for the price of wine and palm-trees' = *ὑπὲρ τιμῆς οἴνου καὶ φοινίκων* Cf. *G. O.*, II, 697 and 1264; and *G. O.*, I, p. 271, § 87 and p. 310, § 128. The word *bne.t* has apparently a collective meaning, 'palm-plantation'. By 'the price of palm-trees' is to be understood the price of the fruit of the palm-trees and not the palm-trees themselves. The payment entered

here for 'the price of wine and palm-trees of the god (i. e. temple palm-trees)' was probably a money equivalent of two taxes payable in kind.

Line 4. For the phrase $n(?) \text{ } wš \text{ } (n) \text{ } wt \text{ } (?)$ 'without prosdiagraphomena' see No. 7/4, note, and Nos. 62/3 and 172/6.

Receipts in respect of sesame.

3. (C. 51019) Probably Hermonthis.

Probably Augustus 10.

- (1) $a\text{-}te \text{ } n\text{-}y \text{ } Py\text{-}Bh \text{ } s \text{ } Mltwn$
- (2) $hr \text{ } P\text{-}wr\text{-}ybt \text{ } s \text{ } P\text{-}šr\text{-}Mnt$
- (3) $'rtb \text{ } ;ky \text{ } 3 \frac{2}{3} \text{ } | \text{ } 1 \frac{5}{6}$
- (4) $| \text{ } ;ky \text{ } 3 \frac{2}{3} \text{ } 'n$
- (5) $sh \text{ } Ns\text{-}mty \text{ } s \text{ } Pa\text{-}ym$
- (6) $n \text{ } h\text{-}sp \text{ } 10\text{-}t \text{ } 'bt\text{-}4 \text{ } šm \text{ } sw \text{ } 13$

Translation.—¹ Peibūkhe son of Melitōn has paid to me ² on behalf of Pwerieibt son of Pshenmont ³ $3 \frac{2}{3}$ artabas of sesame / $1 \frac{5}{6} \text{ } | \text{ } 3 \frac{2}{3}$ (artabas of) sesame again.
⁵ Signed Esmēt son of Payom ⁶ in year 10, Mesūrē 13.

NOTES.—Line 3. $'ky$, with var. $'qe$ in Nos. 4/3 and 5/2 = Coptic OKC (S) : AKC (A) 'sesame'.
 It is not clear whether the receipt is a private one or one issued by a tax-farmer in respect of a tax payable in kind.

Line 6. The writing is apparently early Roman and year 10 is probably that of Augustus.

4. (L. 7921. Previously published, *Mél.*, p. 198) Edfu.

Augustus (?) 19.

- (1) $h\text{-}sp \text{ } 19 \text{ } tp \text{ } pr \text{ } (sw) \text{ } 1 \text{ } wt$
- (2) $Ns\text{-}Sm\text{-}to.w \text{ } s \text{ } Hr\text{-}msn \text{ } p \text{ } hm$
- (3) $hr \text{ } p \text{ } ;qe \text{ } sttr \text{ } 2\text{-}t$
- (4) $'bt\text{-}2 \text{ } pr \text{ } sw \text{ } 18 \text{ } (?) \text{ } sttr \text{ } 2\text{-}t$

Translation.—¹ Year 19, Tōbe 1. ² Essemtew son of $Hr\text{-}msn$ the younger has paid ³ for the sesame 2 staters. ⁴ Mekhir 18 (?) 2 staters.

NOTES.—Line 1. For wt = 'to pay', cf. *Théb. Ostr.*, D. 29, note 2, p. 25.

Line 2. $Hr\text{-}msn$, not $Harmīn$ as Revillout reads it, means 'Horus (the) harpooner'. The same Essemtew son of $Harmīn$ is described according to Revillout's copy of Louvre 7922 (*Mél.*, p. 198) as 'divine father' ($yt \text{ } ntr$) and pays there 5 staters for sesame. This might suggest that the priests who were privileged to manufacture their own oil had to buy the sesame from the government officials. The formulae of this receipt and of No. 5, which seem to deal with the revenue from oils, suggest, however, that they were issued by the bank and not by private persons.

Line 3. For $'qe$ = sesame, cf. No. 3/3, note.

5. (L. 7923. Previously published, *Mél.*, p. 198) Edfu.

Tiberius (?) 4.

- (1) *Ns-sm-to.w Hr-msn*
 (2) *p hm p 3qe sttr 4*
 (3) *h-sp 4 'bt-4 pr (sw) 28 (?)*

Translation.—¹ Esmentew (son of) Har-msn ; the younger. The sesame, 4 staters. ³/₁ Year 4 Parmüte 28 (?)

NOTE.—*Line 2.* For this form of 3 in 3qe, cf. 3 in each of 3Ntrsthns and Ty3nses, No. 169/1 below.

Receipts for the wine-tax.

6. (B. 1098) Thebes.

Probably Auletes 15 = 67-6 BC.

- (1) *'n-w a p 'rp n h-sp 14 n-t-t 3Plns*
 (2) *s Glygrts qt 1/2 (?) 1/4 (?) sh Pa-rt s Tt (?)*
 (3) *n h-sp 15 'bt-2 pr (sw) 18 (?)*

Translation.—¹ There has been paid in respect of the wine(-tax) of year 14, through Apollōnis ; son of Kleokratēs, ³/₄ (?) kite. Signed, Paret son of Twōt (?) ; in year 15 on Mkhir 18 (?)

NOTES.—*Line 1.* The full name *p tny n 'rp* 'the wine-tax', = *οἶνον τέλος*, occurs in No. 15/2 below.

In *Theb. Ostr.*, D. 45, p. 33, a certain Heraklides son of Aristippos pays his 'rp together with the r-10 .? . *pe-f (?) km* 'the one tenth (i. e. *apomoira*) of .?.. his (?) garden'. The word 'rp here apparently means *oinologia*, which Wilcken suggests to have been a fee payable in kind to the *oinologoi* who collected the wine of the *apomoira* (cf. *G. O.*, I, p. 270), and must be kept distinct from the 'rp of our receipts (see No. 7/2) which was the name of a tax payable in money. Cf. No. 112 A, below.

Line 3. Year 15 is probably that of Auletes, 67-66 B. C. It might also be that of Alexander I, 100-99 B. C.

7. (B. 1273) Thebes.

Tiberius 4.

- (1) *a-wt Tytms s Ws'r-wr a p shn hr*
 (2) *n 'rp n n km.w n h-sp 3-t sttr 2-t qt 1 1/2*
 (3) *ob. 1-t 1/2 | sttr 1-t qt 1/2 ob. 3-t 1/2 | sttr 2-t qt 1 1/2*
 (4) *ob. 1-t 1/2 'n 'rm p wt a h ob. 1-t 1/2 a t sttr 1-t*
 (5) *sh h-sp 4-t Tbrys*
 (6) *Gysrs nt hw p 'bt*
 (7) *nme nt hw 'lq*

Translation.—¹ Didymos son of Wserwēr has paid into the bank, for ; (the tax on) the wines of the gardens of year 3, 2 staters 1 1/2 kite ³/₁ 1 1/2 obols / 1 stater

$\frac{1}{2}$ kite $3\frac{1}{2}$ obols / 2 staters $1\frac{1}{2}$ kite $\frac{1}{4}$ $1\frac{1}{2}$ obols again, together with the prosdiagraphomēna at the rate of $1\frac{1}{2}$ obols to each stater (lit. to the one stater).⁵ Written in year 4 of Tiberius⁶ Caesar who is august, 7 the new august month (= Neos Sebastos = Hathōr) day 30.

NOTES.—Line 4. *p wt* is the demotic for the *προσδιαγραφήματα* 'additional payments' of the Greek texts. The phrase *'rm p wt a h ob. 1.t $\frac{1}{2}$ a t sttr 1.t* almost literally corresponds to *καὶ προσδιαγραφήματα ὡς τοῦ ἐνὸς στατήρος ἐκ*—L 'and (the) additional payments at the rate of $1\frac{1}{2}$ obols to each stater' of *O. Strass. G. 54* (cf. also *Archiv*, IV, p. 146). Revillout (*Mélanges*, pp. 201, 216 and 225) wrongly translates *p wt a h ob. 1.t $\frac{1}{2}$* 'le versement à Alexandrie', apparently reading *a R'-qt* 'to Rakote (= Alexandria)' instead of *a h ob. 1.t $\frac{1}{2}$* 'at the rate of $1\frac{1}{2}$ obols'. If, however, a palaeographical proof of the correctness of the reading of the phrase *a h ob. 1.t $\frac{1}{2}$* be needed, No. 94/3, where the words are clearly written out, may best be consulted. Revillout further explains the phrase 'le versement à Alexandrie' at the bottom of page 225 of his *Mélanges* as follows: "Quant au versement à Alexandrie c'est un impôt spécial... Il s'agissait sans doute de travaux faits à Alexandrie et pour lesquels on avait fait contribuer pécuniairement tous les Égyptiens comme pour la statue impériale...". As a matter of fact no such contribution is traceable nor does Alexandria figure at all in our receipts.

In translating the word *wt* I have used here and elsewhere the corresponding Greek word *prosdiagraphomēna* so as to show what kind of extra charge the demotic word refers to.

In the following list I have collected all the available instances, as far as our ostraka are concerned, which refer to these "extra charges" together with the taxes in connection with which it occurs and the dates of their respective receipts. Sections 1-12 refer to ostraka from Thebes while sections 13 and 14 concern, the first, a receipt from Edfu and, the second, another from Gebelein.

1. (a) *'rm p wt a h ob. 1.t $\frac{1}{2}$ a t sttr 1.t* "with the prosdiagraphomēna at the rate of $1\frac{1}{2}$ obols to each stater": Nos. 7/4 (wine-tax; Tiberius 4), 51/3 (poll + bath; Tib. 6), 169/4 (pigeon-houses; Tib. 2)

(b) *'rm pe-w wt a h ob. 1 $\frac{1}{2}$ a t sttr 1.t* "with their prosdiagraph. at the rate of $1\frac{1}{2}$ obols to each stater": Nos. 53/3 (poll + bath; Tib. 6), 94/3 (dyke; Tib. 3), 154/2-3 (bath; Tib. 4).

2. (a) *'rm pe-w wt a h ob. 1 $\frac{1}{2}$ a t sttr 1.t nt hry* "with their prosdiagraph. at the rate of $1\frac{1}{2}$ obols to each of the above-(mentioned) staters": Nos. 45/2-3 (poll; Tib. 1), 48/2 (poll; Tib. 4), 170/7 (poll + bath + pigeon-houses; Tib. 4)

(b) *'rm wt a h ob. 1 $\frac{1}{2}$ a t sttr 1.t nt hry* "with prosdiagraph. at the rate of $1\frac{1}{2}$ obols to each of the above-(mentioned) staters": Nos. 42/2-3 (poll; Augustus 43), 43/2 (poll; Tib. 1), 44/2 (poll; Tib. 1)

(c) *'rm(?) wt(?) tn(?)* (see note ad loc.) *ob. 1 $\frac{1}{2}$ a t sttr 1 nt hry* "with prosdiagraph. at the rate of $1\frac{1}{2}$ obols to each of the above-(mentioned) staters": No. 13/4 (vineyards; Aug. 43).

3. (a) *'rm p wt a h ob. 1.t $\frac{1}{2}$* "with the prosdiagraph. at the rate of $1\frac{1}{2}$ obols": Nos. 77/2 (palms; Tib. 3), 99/3 (dyke; Tib. 16)

(b) *p wt a h ob. 1 $\frac{1}{2}$* "the prosdiagraph. at the rate of $1\frac{1}{2}$ obols": Nos. 58/2 (poll + bath; Tib. 9), 60/2 (poll; Tib. 12), 63/2 (poll; Tib. 14), 96/3 (dyke + bath; Gaius 5), 104/2 (dyke; Tib. 18), 105/2 (dyke + bath; Tib. 23)

(c) *'rm pe-w wt a h ob. 1.t $\frac{1}{2}$* "with their prosdiagraph. at the rate of $1\frac{1}{2}$ obols": No. 59/3 (poll; Tib. 11)

(d) *'rm wt a h ob. 1 $\frac{1}{2}$* "with prosdiagraph. at the rate of $1\frac{1}{2}$ obols": Nos. 65/2 (poll + bath; Gaius 3), 78/3 (palms; Tib. 17).

4. (a) *pe-w(?) wt a h ob. 1* "their(?) prosdiagraph. at the rate of 1 obol": No. 101/2 (dyke; Tib. 17).

(b) *'rm wt a h ob.* 1 *t* "with prosdiagraph. at the rate of 1 obol" : Nos. 16/3 (vineyards; Tib. 18), 54/2, 55/2, 56/3 (poll; Tib. 7, 8), 64/4 (poll + bath; Gaius 2).

5. *'rm p wt* "with the prosdiagraphomena" : No. 15/3 (vineyards + wine-taxes; Tib. 12).

6. *'rm pe-w wt ob.* 4 $\frac{1}{2}$ "with their (sc. 1 stater 1 kite 4 obols) prosdiagraph., 4 $\frac{1}{2}$ obols" : No. 98/2 (dyke; Tib. 9).

7. *p wt ob.* 4 $\frac{1}{2}$ *'rm-w(?)* "the prosdiagraph., 4 $\frac{1}{2}$ obols, are with them (sc. 3 staters for temple palm-trees) : No. 79/2-3 (Tib. 18).

8. *pe-w wt ob.* 2 *t* $\frac{1}{2}$ "their (sc. 1 stater 1 kite 4 obols for dyke) prosdiagraph. are 2 $\frac{1}{2}$ obols" : Nos. 93 A/3 (Tib. 2) and 102/3 (Tib. 17).

9. *'rm-w p wt ob.* 2 "with them (sc. 1 stater $\frac{1}{2}$ kite 2 obols for dyke) are the prosdiagraphomena, 2 obols" : No. 95/3 (Tib. 3).

10. *'rm pe-w wt ob.* 1 $\frac{1}{2}$ "with their (sc. 1 stater; see note *ad loc.*) prosdiagraph., 1 $\frac{1}{2}$ obols" : No. 120/4 (the account of freemen; Tib. 3).

11. *'rm (?) p wt ob.* 2 *t* "with the prosdiagraph. (of 1 stater 1 kite 4 obols), 2 obols" : No. 100/3 (dyke; Tib. 16).

12. (n) *ws (n) wt* "without prosdiagraphomena" : Nos. 62/3 (poll; Tib. 11), 172/6 (fodder-merchant; Augustus 34), 256/5 (price of barley; Aug. 41).

13. A receipt for *p hmt wt* "the copper of prosdiagraphomena" : No. 69/2, from Edfu (Tiberius 4).

14. Panebkhōne pays 80 silver pieces (?) for apomoirā *e pe-w wt hn-w* "their extra charge (?) being (included) in them" : No. 113/4 from Gebelein (B. C. 107).

Sections 1-3 record the rate of the prosdiagraphomena as 1 $\frac{1}{2}$ obols to the stater. Section 4 gives a rate of 1 obol only. Section 5 merely refers to the prosdiagraphomena as being paid without giving the rate. Sections 5-10 record the total sums paid for the prosdiagraphomena. In section 6 the rate rises to 2.7 obols to the stater. In sections 7-10 the rate is 1 $\frac{1}{2}$ obols, while in section 11 it is 1.2 obols to the stater.

For the form and history of the prosdiagraphomena in general see TART, *Ostraca*, p. 87, No. 79, note, and references there. In section 12 receipts Nos. 62 and 172 state that the poll and fodder-merchant's taxes have been paid 'without prosdiagraphomena'. This might, however, indicate that the prosdiagraphomena have to be paid on a future occasion. The most significant point here is the reference to the prosdiagraphomena in No. 172 which dates from the 34th year of Augustus and comes from Thebes. This seems to show that these extra charges were known at Thebes before the 41st year of Augustus and not to have been introduced there between that year and the 43rd year of the same emperor as has hitherto been supposed; cf. TART, *Ostraca*, *l. c.* In our Edfu receipts the prosdiagraphomena never figure in connection with payments for taxes. But No. 69 (see section 13), a receipt from that locality issued at the beginning of the year in respect of 10 obols (?) for *p hmt wt* "the copper of prosdiagraphomena" (if the word *wt* here has the same meaning as that we have already dealt with above), seems to indicate that the prosdiagraphomena at that locality were not paid simultaneously with their respective taxes, as was the case at Thebes, but rather in a lump sum at the end of the year for which they were due or at the beginning of the new year; see *ibid.*, note on line 2.

From section 14 it seems that *wt* had already existed in the Ptolemaic period as the name of an 'extra charge' and that it persisted into the Roman period when it corresponded to the prosdiagraphomena. "In the IInd and Ist centuries B. C. the Ptolemaic government allowed the banks to charge on the farmers or payers of taxes and the farmers to charge on the payers an extra percentage to cover the costs of collection, and in the case of taxes assessed in silver a further percentage for the conversion of copper into silver". "The system of charges seems to have continued in its main features into Roman times : added charges are frequently found in tax-receipts of the Ist and IInd

centuries A. D. under the name of *προσδιαγραφόμενα*, at varying rates which are generally comparable to the Ptolemaic : there were alternative methods of statement, but the results are the same" (MILNE, *J. E. A.*, XI, p. 282).

Line 6. *nt hw* 'who is august' = Sebastos. Cf. *Theb. Ostr.*, p. 31, note 3.

Receipts for the vineyard-tax.

8. (B. 1081) Thebes.

Prob. 268-7 or 230-29 B.C.

- (1) 'n Grwgys ht 1 qt (?) 8
 (2) tmt (?) sttr 9 tmt (?) ht 1 qt 8 'n n(?) ht (?) n yh erre
 (3) n h-sp 17 sh Nh-p-hrt (n) h-sp 18

Translation.—; Glaukias (?) has paid 1 silver piece (i. e. 1 teben) 8 kite ; amounting to 9 staters amounting to 1 silver piece 8 kite again (for) the silver of the vineyards (i. e. the vineyards-tax) ³ of year 17. Signed Khepekhrat in year 18.

NOTES.—Line 2. In *O. Strassb.* G. 8, *n yh(?) ell[e](?)* corresponds to ἀμπελικῶν 'the tax on account of vineyards'. In the *Rosetta Stone*, ll. 9 and 18, *n yh erle* 'the vineyards' corresponds to τῆς ἀμπελίδος (γῆς). For the tax on vineyards in general, cf. *G. O.*, I, p. 147, § 12.

Line 3. The writing is early Ptolemaic and year 18 is probably that of Philadelphus or Euergetes I.

9. (B. 869) Thebes

263-2 or 225-4 B.C.

- (1) 'n Ws'r-wr s Hr-m-hb qt 6 tmt (?) sttr 3 tmt (?) qt 6 'n
 (2) p tny (?) n yh erry n h-sp [22(?)]
 (3) sh Pa-wr s Pa-Mnt (?) n h-sp 23(?)
 (4) ['bt-X 'h(?)] sw 11.

Translation.—; Wserwēr son of Hr-m-hb (= Harmais) has paid 6 kite amounting to 3 staters amounting to 6 kite again, ; the tax (?) of the vineyards of year [22(?)] ³ Signed, Pawēr son of Pamont (?) in year 23 (?) ⁴ [month X. of the inundation (?) season] day 11.

NOTES.—Line 2. For *tny* = 'tax' cf. No. 15/2, note.

Line 2. *h-sp* [22(?)] 'year [22 ?]': payments in respect of the year, for which the vineyard-tax was due, were—as far as these receipts are concerned—usually made at the beginning of the following year. So if year 23 (?) is the date of our receipt year 22 would most likely be the one missing from the text.

Line 3. The writing is early Ptolemaic and year 23 is either that of Philadelphus, 263-262 B. C., or of Euergetes I, 225-224 B. C.

10. (V. 194) Probably Edfu.

Augustus (?) 21.

- (1) h-sp 21 tp 'h sw 21 wt
 (2) Thwgn Ppys

- (3) *n n yḥ [e]lle n ḥ-sp 20.t*
 (4) *tmt (n) ḥt sp-2 (tbn) 1*

Translation.—¹ Year 21 Thowt 21. ² Theogenēs (son of) Papeis (?) has paid ³ for the vineyards(-tax) of year 20 ⁴ a sum of one teben in silver money.

NOTES.—*Line 4.* *tmt (n) ḥt sp-2 (tbn) 1* “a sum of one teben in silver money”. No. 260/4 gives *tmt (n) ḥt sp-2 (tbn) 5* “a total of 5 tebens in silver money”, *ḥt sp-2* is *ḥt ḥt* “silver money” with the first *ḥt* meaning “money” and the second *ḥt* as adjective meaning “silver”. No. 193/4 gives *ḥt n sp-2* i. e. **ḥt n sp-2* “silver money”. See also Nos. 126/3; 127/3; 201/3 and 203/3. In *The Bucheum*, vol. III, pl. LXXI, O. 96, the sign for *sp-2* is clearly written in ll. 2, 3 and 4 between *ḥt* and *tbn*, and my former reading (*ibid.*, vol. II, p. 63) *ḥt tbn 29* “29 silver tebens” should be corrected into *(n) ḥt sp-2 tbn 29* “in silver money 29 tebens”, etc. The same sign is read by Griffith as *wḥ* “refined” (see examples given in *Rylands*, III, p. 414 sub *krkr*, *qt* and *tbn*). The *Rylands* examples should read as follows: (XL P/2) *(n) ḥt sp-2* (i. e. *ḥt ḥt*) *krkr 1 (tbn) 12 sttr 2.t* “in silver money 1 talent 12 tebens 2 staters”; (XXXVIII/3) *(n) ḥmt sp-2* (i. e. *ḥmt ḥmt*) *obol 24* (a) *qt 2* “in copper money 24 obols make 2 kite”; (XVI/7, 8) *(n) ḥt sp-2 tbn 1* “one teben in silver money”; (XVII/5) *(n) ḥt sp-2 tbn 15* “15 tebens in silver money”; (XX/6) *(n) ḥt sp-2 qt 2* “2 kiti in silver money”; *ibid.*, *(n) ḥt sp-2 tbn 1 qt 3.t* “one teben 3 kiti in silver money”.

The sign read by Thompson as *wḥ* “refined” in *Family Archive*, B. M. 10593/5 and B. M. 10594/5 is the determinative (a melting pot) of the word *wḥ* “refined” used in abbreviation for the latter and has nothing to do with the sign for *sp-2* discussed here.

11. (P. 10898) Edfu.

Augustus 38.

- (1) *ḥ-sp 38 tp ḥ sw 26 wt*
 (2) *Twsthy; n Lwsy-*
 (3) *mqhs hr (?) n (?) yḥ elle*
 (4) *ḥ-sp 37 sttr 4 ob. 5 $\frac{1}{2}$*

Translation.—¹ Year 38, Thowt 26. ² Dositheon (?) (son of) Lysi- ³ makhos has paid, for the vineyards(-tax) ⁴ of year 37, 4 staters 5 $\frac{1}{2}$ obols.

NOTE.—*Line 2.* Apparently for *Dositheos* (?). The same tax-payer occurs in No. 87, below.

12. (B. 344) Thebes.

Augustus 39.

- (1) *a.wt P-Gš s P-šr-Mnt a p šn hr elle n ḥ-sp 38 (st) $\frac{1}{2}$ [$\frac{1}{16}$]*
 (2) *tmt (?) sttr 5.t qt ob. 3 sh n ḥ-sp 39 n Gysrs tp ḥ sw [2 (?)]*
 (3) *Py-K s Gphls (?)*
 (4) *‘n n tp ḥ sw 3 hr elle n ḥ-sp 38 (st) $\frac{1}{8}$ tmt (?) sttr 1.t qt $\frac{1}{2}$ ‘n hr bne (st) $\frac{1}{32}$ mh 1 [$\frac{1}{2}$]*
 (5) *tmt (?) ob. 5 $\frac{1}{2}$ sh Py-K s sp-2*

Translation.—¹ Pekōsh son of Pshenmont has paid into the bank for (the) vine(-tax) of year 38 (on arura) $\frac{1}{2}$ [$\frac{1}{16}$] ² a sum of 5 staters (one) kite 3 obols.

Written in year 39 of Caesar on Thowt 2 (?). $\frac{3}{1}$ Piko son of Kephalos (?)
 $\frac{4}{1}$ Likewise, on Thowt 3, for vine (-tax) of year 38 (on arura) $\frac{1}{8}$ a sum of 1 stater
 $\frac{1}{2}$ kite. Likewise for palm (-tax), (on arura) $\frac{1}{32} \frac{1}{64}$, $\frac{5}{1}$ a sum of $5 \frac{1}{2}$ obols. Signed
Piko son of Piko.

NOTE.—Line 1. For (st) cf. No. 74/3 : (st) $y\dot{h}$ 1.t $\frac{1}{8} \frac{1}{16}$ and note.

13. (B. 273) Thebes.

Tiberius 1.

- (1) a.wt Hns-Thwt (s) P-4-sn.w a p shn hr (?)
- (2) ht ell n h-sp 43 (st) $\frac{1}{4}$ tmt (?) sttr 2.t hn^c (?) $\frac{1}{2}$ n
- (3) hr ht bne n h-sp 43 (st) $\frac{1}{32}$ mh 1 $\frac{1}{2}$ tmt (?) ob. $5 \frac{1}{2}$
- (4) 'rm (?) wt (?) tn (?) ob. 1 $\frac{1}{2}$ a t sttr 1 nt hry sh n h-sp 43
- (5) n Gysrs 'bt-4 sm 'lq sw 9 sh Gprs s sp-2 (?) . ?.

Translation.— $\frac{1}{1}$ Khesthowt (son of) Pftūsnēw has paid into the bank for $\frac{1}{1}$ vine-
silver of year 43 (on) (arura) $\frac{1}{4}$ a sum of 2 staters and (?) $\frac{1}{2}$. Likewise $\frac{3}{1}$ for palm-
silver of year 43 (on) (arura) $\frac{1}{32} \frac{1}{64}$ a sum of $5 \frac{1}{2}$ obols $\frac{4}{1}$ with prosdiagraphomena
at the rate of 1 $\frac{1}{2}$ obols to each of the above (-mentioned) staters. Written in year 43
 $\frac{5}{1}$ of Caesar on Mesūrē 30, day 2. Signed Kephalos son of the same (?) . ?.

NOTES.—Line 2. For hn^c (?) ‘and’ cf. 23/3, note, below.

Line 3. mh 1 $\frac{1}{2}$ is for mh 'tn 1 $\frac{1}{2}$, ‘1 $\frac{1}{2}$ cubits of land’ = $1 \frac{1}{2} \times 100$ cubits = $\frac{1}{64}$ arura of land. Cf.
Theb. Ostraca, p. 48, note 2.

Line 4. wt = prosdiagraphomena. Cf. No. 7/4, note.

Line 5. In O. Strassb. G. 60 [Σεβ]αστοῦ λζ corresponds to demotic p 'bt nt hwe^c lq sw 7 ‘the august
month (i. e. Sebastos) 30, day 7’. Hence it is clear that λζ in the Greek date represents two separate
numerals—30 and 7—and not the numeral 37. On this analogy our ‘Mesūrē 30, day 2’ corresponds
to Μεσορή λβ. This latter has been correctly explained by Wilcken as equivalent to Θωθ β εἰς
ἀριθμῶσιν Μεσορή. Cf. G. O., I, p. 815; and also B. L. on G. O., II, 424 and 484-485 and on
Theb. Ostr. G., 47. The date is, therefore, Thowt 2 of year 1 of Tiberius.

Analogous examples of this peculiar method of dating occur in Nos. 16/4 (Sebastos 30, day 4),
38/3 (Pakhons 30, day 3), 76/3-4 (Parmūte 30, day 3), 96/5 (Sebastos 30, day 3), from Thebes,
and No. 157/3 (Mesūrē 30, birthday of Nephthys), from Denderah.

The demotic method of dating which apparently corresponds to the Greek one with εἰς ἀριθμῶσιν
just mentioned above, occurs in No. 32/3, where 'bt-2 sm sw 2 n tp sm 'lq ‘Paōne 2 for Pakhons
30’, appears to be equivalent to Παῶνι β εἰς ἀριθμῶσιν Παχών.

A third way of writing the same date occurs in 123/4 (from Akhmim). Instead, however, of
writing ‘Mesūrē 30, day 27’, a fuller form is used—‘Mesūrē 30, Thowt 27’, which presumably is to
be explained on the same lines as the former. For an analogous example cf. Theb. Ostr., D. 29/3,
p. 25.

14. (B. 978) Thebes.

Tiberius 8.

- (1) Greek : Ἀνδροσθένης(ς) Διονυσ(ίου) ἀμπ(ελῶνος) d λβ.
- (2) a.wt ;Ntrwthns Ty;ne (?)

- (3) 'rm pe-f sn a p shn hr ht elle n h-sp 7.t (st) $\frac{1}{4} \frac{1}{32}$ tmt (?) sttr
 (4) 2.t qt 1.t $\frac{1}{2}$ ob. 1 $\frac{1}{2}$ 'rm wt a h ob. 1 sh n h-sp 8.t Tbyrs
 (5) Gsres nt hwe p 'bt nmy nt hwe
 (6) sw 3 (?) sh (?) Gprws (?) Py-K (?)

Translation.—¹ Greek : Androstheneſ son of Dionysios : $\frac{1}{4} \frac{1}{32}$ (arura) of vineland.
² Andro(s)thenēs (son of) Diony(sios) ³ and his brother have paid into the bank
 for (the) vine-silver of year 7 (on) (arura) $\frac{1}{4} \frac{1}{32}$ a sum of 2 staters ⁴ 1 $\frac{1}{2}$ kite 1 $\frac{1}{2}$ obols
 together with prosdiagraphomena at the rate of 1 obol. Written in year 8 of
 Tiberius ⁵ Caesar who is august, Neos Sebastos (or : the-new-august-month) ⁶ day
 3 (?). Signed, Kephalos (?) (son of) Piko (?)

NOTE.—Line 5. p 'bt nmy nt hwe 'the-new-august-month' = Neos Sebastos = Ἡαθῶρ.

15. (B. 227) Thebes.

Tiberius 12.

- (1) a.wt n hrt.w n Hns-Thwt s P-4-sn.w a p shn hr ht elle n h-sp 11.t
 (2) (st) $\frac{1}{4}$ mh 1 $\frac{1}{2}$ tmt (?) sttr 2.t $\frac{1}{2}$ ob. 3.t $\frac{1}{2}$ 'n hr p tny n 'rp ob. 3.t $\frac{1}{2}$ /
 ob. 1.t $\frac{1}{2}$ (sic)
 (3) ob. 3.t $\frac{1}{2}$ 'n 'rm p wt sh n h-sp 12 n Tbrys Gesrs
 (4) nt hw 'bt-2 'h sw 13 Py-K s Htr (?)
 (5) Greek : υἱ(οὶ) Χεσθῶ(του) Φθουσνεύς (sic)

Translation.—¹ The children of Khesthowt son of Pftūsnew have paid into the
 bank for (the) vine-silver of year 11 ² (on arura) $\frac{1}{4} \frac{1}{64}$ a sum of 2 $\frac{1}{2}$ staters 3 $\frac{1}{2}$ obols.
 Likewise for the wine-tax 3 $\frac{1}{2}$ obols / 1 $\frac{1}{2}$ (sic) obols (/) ³ 3 $\frac{1}{2}$ obols again, together
 with the prosdiagraphomena. Written in year 12 of Tiberius Caesar ⁴ who is
 august on Paope 13. Piko son of Hatre (?) ⁵ Greek : Sons of Khesthotes son
 of Phthousneus.

NOTES.—Line 2. mh 1 $\frac{1}{2}$ = '(land)-cubits 1 $\frac{1}{2}$ ' = 'arura $\frac{1}{64}$ ', cf. No. 13/3 note.

The word tny, when feminine, means 'share', when masc., means 'tax'. Cf. Theb. Ostr., D. 55,
 note 2, p. 36. p tny n 'rp = οἶνον τέλος (G. O., I, p. 270).

16. (B. 550) Thebes.

Tiberius 18.

- (1) Greek : Ψενενο(ὑφίς) Πικῶτος
 (2) a.wt P-šr-'Np s Py-K (a) p shn ht elle h-sp 17
 (3) (st) $\frac{1}{4} \frac{1}{8}$ sttr 3 qt (?) 1 $\frac{1}{2}$ 'rm (?) wt a h ob. 1 sh n h-sp 18 Tbrs
 (4) Gsrs nt hw p 'bt nt hw 'lq sw 4 sh Gprws (?)
 (5) Py-K

Translation.— 1 Greek : Psenenouphis son of Pikos 2 Pshenenūp son of Piko has paid into the bank (the) vine-silver of year 17 3 (on arūra) $\frac{1}{4} \frac{1}{8}$, 3 staters 4 $\frac{1}{2}$ kite together with prosdiagraphomena at the rate of 1 obol. Written in year 18 of Tiberius 4 Caesar who is august, on the august month (=Sebastos) 30, day 4. Signed Kephalos 5 (son of) Piko.

NOTE.—Line 4. *p 'bt nt hw* 'the-august-month, = Sebastos = Thowt. For 'Sebastos 30, day 4', = Paope 4 on account of Thowt, cf. No. 13/5, note.

Receipts in respect of the collection (?) of Horus.

17. (B. 388) Thebes.

III-II cent. B. C.

- (1) 'n Pa-nfr s Thwt-stm qt 2.t $\frac{1}{4}$ a h-ntr
(2) t yp.t Hr t tny (?) T-šr.t-Mn t rm.t P-?
(3) sh Hr-s-'S h-sp 12 tp šm (sw) 9

Translation.— 1 Panofre son of Thetsōtem has paid 2 $\frac{1}{4}$ kite into the temple 2 (for) the collection (?) (lit. business) of Horus, the share (?) of Tshenmin the wife of P.?. 3 Signed Harsiēse in year 12 Pakhons 9.

NOTES.—Line 2. For 'collection = λογισα' as a possible meaning of *yp.t* cf. SPIEG., A. Z., XLII, p. 57, note 4. 'The collection of Horus' apparently means 'the collection for the priests of Horus'. It is not clear what is meant by 'the share (?) of Tshenmin the wife of P.?' Or should we translate 'part' instead of 'share' and so Tshenmin had her part in the contribution paid on her behalf by Panofre? Cf. *Introduction*, Subsection 8, p. 43.

18. (B. 1092) Thebes.

III-II cent. B. C.

- (1) 'n Pa-nfr s Thwt-stm qt 2.t $\frac{1}{4}$
(2) a h-ntr t yp.t Hr [t tny (?)]
(3) Ta-t-rpy ta P-šr-'Mn sh
(4) Hr-s-'S h-sp 13 tp 'h (sw) 6

Translation.— 1 Panofre son of Thetsōtem has paid 2 $\frac{1}{4}$ kite 2 into the temple (for) the collection (?) of Horus—[the share (?)] 3 of Tatripe daughter of Pshe-namūn. Signed, 4 Harsiēse in year 13 Thowt 6.

NOTES.—Line 2. For *yp.t* = 'collection (?)' cf. No. 17/2, note. For the restoration *t tny* (?), cf. *ibid.*, l. 2 and note *ad loc.*

Account of arrears for the poll and canal-taxes.

19. (B. 1310) Thebes(?).

Roman (?II cent. A.D.)

- (1) *a Htr s ;Rgy;s sttr (?) 3.t ;Pgrrs*
- (2) *s (?) Pa-Mnt s Gmt sttr (?) 3.t*
- (3) *a ;Rgy;s s Pa-Tm^c sttr (?) 3.t*
- (4) *a Pa Tm^c s P-šr-Mn Grnts ob. 16 n yr*
- (5) *T-rm-Plq ob. 11 (crossed out)*
- (6) *a Hry-w-n-Ws'r s P-;llw sttr (?) 3.t*
- (7) *a Pa-R s P-httr ob. 11*
- (8) *a Hry-w (corrected from the unfinished name Pa-R) s Hry-w ob. 7
mw.t-f(?) ob. 16 (?) (corrected from 12 (?)) n-t.t-s*
- (9) *a P-šr-Mnt p šht n p 'y n Smn ob. 3.t*
- (10) *a Sbk s Py-K 'rm Pa-R pe-f sn sttr (?) 1.t ob. 4.t n yr*
- (11) *a Hb^c (?) s Gmt sttr 2.t n hmt 'pe 'rm pe-f (sn?) ob. 16*
- (12) *tmt (?) sttr (?) 17 n hmt n 'pe*
- (13) *n rn 17 tmt (?) sttr (?) 9*
- (14) *ob. 20 (?) n yr.*

Translation.—¹ Owing from Hatre son of Argaias (?) : 3 staters (?). Epikratēs² son of (?) Pamont son of Gmt : 3 staters (?) ³ Owing from Argaias (?) son of Pajēme : 3 staters. ⁴ Owing from Pajēme son of Pshenamūn (son of ?) Geron-tios (?) : 16 obols, for canal(-tax). ⁵ *Trempilak* : 11 obols (crossed out) ⁶ Owing from Heriew-n-wsire son of P-;llw : 3 staters (?) ⁷ Owing from Paēr son of Phatre : 11 obols. ⁸ Owing from Heriew son of Heriew : 7 obols—his mother (?) (has paid ?) 16 (?) obols by her (own) hand (?). ⁹ Owing from Pshenmont the linen-weaver (λινοπλόκος) of Smine : 3 obols. ¹⁰ Owing from Sobk son of Piko and Paēr his brother : 1 stater 4 obols, for canal (-tax). ¹¹ Owing from Hēba (?) son of Gmt : 2 staters, for copper of poll (i. e. poll-tax); and his (brother ?) 16 obols. ¹² Total (?) : 17 staters (?) for copper of poll. ¹³ namely (?) 17. Total (?) : 9 staters (?) ¹⁴ 20 (?) obols for canal (-tax).

NOTES.—*Line 1.* For the reading *sttr* (?) cf. GRIFFITH, *Pap. Mag. Lond. and Leid.*, III, p. 101, Weights and Measures.

Line 4. The canal (-tax) (*yr*) occurs in Greek ostraka under the name μερισμὸς διώρυγος; cf. *G.O.*, I, p. 180.

Line 5. *T-rm-Plq* is apparently an unetymological writing for *T-rm-P(r)-'y-lq* 'the inhabitant of Pilak (Philae)'.

Line 6. *P-;llw*, with the foreign determ., is probably the genetival form of the personal name *Pallos* written with the definite article instead of the letter *p* of the alphabet.

The name *Hry-w-n-Ws'r* apparently means 'they have been content with Wsire'. It is not to be read *Hry-Ws'r*; cf. next note. Cf. also the personal name *Hry-s-n-f* 'she has been content with him' in *Ryl.*, XI, v/12, which Griffith reads *Hry-'b* (?)—see *Glossary, ibid.*, p. 454.

Line 8. The sign at the end of the name here read *Hry-w* is not the divine determinative but rather the plural 𐎗𐎛 . In *Ryl.*, XLIV, B/2 the same writing of the name occurs, only with 𐎗 instead of 𐎗𐎛 . The Graecised form of the name occurs as Ἐριεύς (cf. *Ryl.*, III, p. 209, note 2). In such names as Ἐργεμοῦνις (cf. PREISIGKE, *Namenbuch*, p. 102) = *Hry-'Mn* 'Amūn has been content' and Ἐριενοῦπις (*ibid.*, p. 103) = *Hry-'Np* 'Anūp has been content' and Ἐριεφίσις (*ib.*, p. 103) = *Hry-p-hb* 'the Ibis has been content' we seem to have the *stm-f* form of the verb *hry* preserved as Ἐριε . The same form seems to be preserved in Ἐριεύς ; and I am inclined to think that it is, after taking off the Greek ending, composed of two elements: (1) Ἐριε = *Hry* and (2) ν = *-w*, the pronoun of the 3rd pers. pl. If so, the name would be a compound of the *stm-f* form of the verb *Hry* with the 3rd pers. pl. as subject and mean 'they (the gods) have been content' and not the old qualitative form with *w* as has hitherto been supposed. Thus it corresponds exactly to the name 𐎗𐎛𐎗𐎛 = *hry-w* 'they have been content' (cf. RANKE, *Aeg. Personennamen*, p. 230, No. 7. Ranke reads the name «Erman also does: *Wb*, II, p. 497, 15 » as *hr ib*; but I am unable to accept this reading since I believe that the word read *ib* by him and Erman is only the determinative of *hr* and that the three strokes are the 3rd person plur.). It must be pointed out here that when the verb *hry* occurs in such compounds as *Hry-'Np* and *Hry-Wbst* it is almost always without the apparently divine determinative. This is simply because the latter is not the divine determinative but the 3rd pers. plur. as I have shown above.

Line 9. The word 'y 'linen' occurs in Nos. 22/2, 7 and 23/5 (cf. No. 22/2, note). *Smn* may be the same as *Smen(.t)* which is probably, as Gauthier suggests (*Dict. des noms géogr.*, V, p. 37), one of many names of Latopolis, the modern Esneh.

Lines 12-14. I cannot reconcile the totals here mentioned with those of the items mentioned in the account above.

Receipt for land-tax.

20. (B. 613) Thebes.

Possibly Augustus 18.

- (1) *a.te n hrt.w n Hry-w s P-Wynn*
- (2) *hr p hmt (sic) ht n yh n h-sp 18 hn n rm.w*
- (3) *P-šbty (?) s Hr-my-hs*
- (4) *sttr 2.t qt $\frac{1}{2}$ | sttr 1.t tbn 8*
- (5) *qt 7.t $\frac{1}{2}$ | sttr 2.t qt $\frac{1}{2}$ 'n*
- (6) *sh n h-sp 18 'bt-3 šm*
- (7) *sw 17*

Translation.—¹ The children of Heriew son of Pweenin have paid ² for the land-silver of year 18 among the men ³ of Pshebty (?) son of Ḥarmiḥōs ⁴ 2 staters $\frac{1}{2}$ kite / 1 stater 8 teben ⁵ 7 $\frac{1}{2}$ kite / 2 staters $\frac{1}{2}$ kite again. ⁶ Written in year 18 on Epēp (7) 17.

NOTES.—*Line 1.* *P-Wynn* = Pweenin, means 'the Greek or the Ionian'.

Line 2. The scribe first wrote *hmt* "copper" and then corrected it into *ht* "silver" without crossing it out.

yh is probably for *st yh* 'arura of land' (cf. THOMPSON, *Family Archive*, p. 57, note 5 and SETHE, *Bürgsch.*, p. 20). *p ht n yh* 'the arura-silver' would be the demotic for *ἐπαροῦριον* (cf. *G. O.*, I, p. 193); but 'land-silver' might on the other hand be for *γεωμετρία* 'land-tax'.

Lines 4-5. 8 teben $7\frac{1}{2}$ kite make 175 drachmæ whereas we should have expected 3 obols. Mr. J. G. Tait kindly suggests that the 175 drs. might have been on the copper standard and equivalent to 3 obols on the silver standard. If so, this would imply that the silver drachma was equal to 350 copper drachmæ at the time the receipt was written. Cf. the ratios of silver to copper mentioned in *Tebtunis Papyri*, I, Appendix II, pp. 580 et seqq.

Line 6. From the formula and writing of the receipt, year 18 seems to belong to the reign of Augustus but not earlier.

Receipt for ass (?) -tax.

21 (L. 7933. Formerly published in *Mél.*, p. 198) Edfu. Augustus 41.

- (1) *h-sp 41 'bt-2 pr (?) (sw) 3 (?) wt*
- (2) *Ns-sm-to.w s Hr-msn p hm*
- (3) *p tny 'oe (?) sttr 3*

Translation.—[†] Year 41, Paōne (?) 3 (?).[‡] Esmentew son of Harmsn the younger has paid[§] the ass (?) -tax, 3 staters.

NOTE.—Line 3. The word 'oe (?) is written on the remains of a previously written word. The ass (?) -tax of our receipt may be compared with a licence called *δελωμα δυνων*, which appears in *B.G.U.* 213 (A. D. 112) and for which 8 drachmæ were paid annually on one ass. On the other hand it may be an octroi-duty on goods entering or leaving the district (cf. *Theb. Ostraca*, p. 125, No. 91).

Receipts for othonia and the price of othonia.

22. (V. 36) Thebes. Probably Philometor 24=158-7 B.C.

- (1) *Klwd Wn-nfr p nt d n*
- (2) *Pa-t-me P-šr-'o-phṯ wn 'y 5 (|)*
- (3) $2\frac{1}{2}$ | 5 'n e.'n-k-s (a) p pr-ht (n) Pr-'o
- (4) (n) Ne st šp ? . 'p sh Hwn
- (5) *Klwd a hrw-f h-sp 24.t 'bt-2 'h sw 20*
- (6) *Pa-Tte (?) s P-te-Wš'r-p-hb p nt d*
- (7) *n Pa-t-me s P-šr-'o-phṯ wn 'y 5*
- (8) | $2\frac{1}{2}$ | 5 'n e.'n-k-s.t a p pr-ht n Pr 'o
- (9) *n Ne st šp n 'p sh P-šr-'Mn*
- (10) *s P-šr-Thwt a hrw-f h-sp 24.t 'bt-2 'h sw 20*

Translation.—[†] It is Klūd (son of) Wennofre who declares to[‡] Patemū (son of) Pshenapahte : 'There are 5 (lengths of) linen | [§] $2\frac{1}{2}$ | 5 again which thou

hast paid into the royal treasury (= τὸ βασιλικόν) ⁴ at Ne (= Thebes). They are credited'. Signed Hūne ⁵ (son of) Klūd at his bidding in year 24, Paope 20. ⁶ It is Patēte (?) son of Petewserphib who declares ⁷ to Patemū son of Pshenap-ah̄te : 'There are 5 (lengths of) linen ⁸ / 2 $\frac{1}{2}$ / 5 again which thou hast paid into the royal treasury ⁹ at Ne. They are credited'. Signed, Pshenamūn ¹⁰ son of Pshenthōwt on his behalf in year 24, Paope 20.

NOTES.—Line 2. 'y = Coptic εἰλαγ : ιαγ 'linen, δθόνη, δθόνιον'. On the monopoly of δθόνια, cf. *G. O.*, I, 266 and Wilcken *Grundz.*, 245.

Line 6. Pa-Tte if correctly read would mean 'the ruler of Tte (= Busiris or Mendes)'.

Line 10. Judging by the writing I can assign year 24 only to Philometor.

23. (V. 20) Thebes.

Possibly 151-50 or 140-39 B.C.

- (1) *Ws-h.t s Hry-w p nt d*
- (2) *n Pa-Tm^c s Pa-wn wn ht 300*
- (3) *| ht 100 hn^c (?) 50 | ht 300 'n a.te-k-s.t n-y*
- (4) *a ty-s.t a p shn Pr-^co n Ne n*
- (5) *swn 'y Pr-^co 3 | 1 $\frac{1}{2}$ | 3 'n*
- (6) *n pe-k wd^c.t (?) n h-sp 31 tp 'h*
- (7) *a 'bt-3 'h tmt (?) 'bt 3*
- (8) *sh Ns-Mn s Pa-by*
- (9) *a ht 300 (/) ht 150 | ht 300 'n*
- (10) *n h-sp 31 'bt-3 'h 'lq.*

Translation.—¹ It is Wesehē son of Heriew who declares ² to Pajēme son of Pawon : 'There are 300 silver pieces ³ / one hundred and fifty silver pieces / 300 silver pieces again which thou hast given me ⁴ to pay into the royal bank at Ne (Thebes) as ⁵ (the) value of 3 (lengths) of royal linen / 1 $\frac{1}{2}$ (lengths) / 3 (lengths) again ⁶ —thy arrears of year 31 (from) Thōwt ⁷ till Hāthōr; total : 3 months'. ⁸ Signed Esmin son of Pabai ⁹ concerning 300 silver pieces (/) 150 silver pieces / 300 silver pieces again ¹⁰ in year 31 on Hāthōr 30.

NOTES.—Line 2. *ht* possibly means here silver kite, and not silver teben, as in 132/1. Cf. note *ad loc.*

Line 3. The reading of the two oblique strokes between 100 and 50 as *hn^c* (?) has kindly been suggested by Sir Herbert Thompson who also kindly furnished me with the following analogous examples from published and unpublished documents : (1) B. M. Gk. 1201 (SPIEGELBERG, *Rec. Tr.*, XXXI), plate, 1. 4, where 3450 is written with the two strokes between 3400 and 50 ; (2) two Louvre pap. 2416-7, REVILLOUT, *Chrest. Dem.*, pp. 346-354 where 250 has the two strokes between the 200 and the 50 ; (3) in a group of related papyri—3 on one sheet—in the Bodleian (unpublished and known to Sir Herbert only as A., B. and C.) 750 is written in A., l. 12 (28th year of Philometor) as 700 followed by 50 with the strokes in between, and 250, in B., l. 9 (same year), is written in like manner. The probability of reading these two strokes as *hn^c* has been suggested by the writing 500 *hn^c* 5

for 505 known to Sir Herbert from an unpublished papyrus in the B. M. (No. 10510) from Gebelein, a marriage contract of the 24th year of Philometor. This "corresponds exactly to our 200 and fifty or (B. M. 1201) 3 thousand four hundred and fifty". Cf. *sttr* 2.t *hn* (?) *qt* '2 staters and (one) kite' and analogous examples : Nos. 38/3, 39/2, 42/2, 43/2, 44/2, 74/4, 93 A/2, 184/3.

It may also be worth while to compare the use of 'rm 'and' in the writing *krkr* 5 'rm *ht* *sp*-2 42 '5 talents and 42 silver coins (i. e. tebens)' in *Theb. Ostr.*, 'D. 56/2-3, p. 36, and No. 10 line 4, note, above.

Lines 3-4. cf. *ἀς καὶ διαγράψομεν ἐπὶ τὴν δημόσιον τράπεζαν* 'which we will pay into the official bank' of *Theb. Ostr.*, G. 89 and G. O., II, 662 (both IInd cent. A. D.). Here the bank is the βασιλικὴ τράπεζα.

Lines 4-5. *n swn* 'y *Pr*-o = *eis* *τι(μὴν) ὀθονίων βασιλικῶν* (cf. *TAIT, Ostraca*, p. 154, No. 6 and *O. Strass. G.*, 15).

Line 6. The word *wḏ.t* (?) occurs also in *Theb. Ostr.*, D. 61/5, p. 30, a receipt for 'king's linen' and addressed by the same Wesehē as here. In another receipt *Theb. Ostr.*, D. 4/8, p. 29, written on the same day and addressed by the same man in respect of the same tax the word *sp.w* 'arrears' is parallel to our word. This suggests that it is the same as *wḏ.t* 'arrears' wrongly treated by the scribe as masculine (see *Ryl.*, III, p. 344).

Line 10. The receipt belongs to the same reign as *Theb. Ostr.*, D. 61 and *ibid.*, D. 4, mentioned in the last note, and year 31 is possibly that of Philometor, 151-0 B.C., or Evergetes II, 140-39 B.C., cf. *Theb. Ostr.*, p. 30, note 4.

Receipt for house-tax.

24. (B. 9494) Thebes.

III-II cent. B. C.

- (1) 'n *P-sn*-2 *s* *P-te-nfr-htp*
- (2) *qt* 2 *p* 'y *h-sp* 16 *sh*
- (3) *P-te*-*'S* *P-šr-Hns* *h-sp* 16
- (4) 'bt-3 *šm sw* 22

Translation.—¹ Psensnaw son of Petenefhotp has paid ² 2 kites, the house (-tax) of year 16. Signed, ³ Peteēse (son of) Pshenkhons in year 16, ⁴ Epēp 22.

NOTE.—*Line 2.* Instead of *p* 'y probably *ht* 'y 'house-silver', *ht* having its end attached to the top of *šr* in l. 3. This house-tax is probably one imposed on landlords. Whether it is of the same nature as the Roman *ἐνοίκιον* (*G. O.*, I, p. 192) I do not know.

Receipts for poll-tax.

25. (V. 87) Thebes.

Augustus (?) 14.

- (1) *a.te* *P-šr-Thwt* *s* *P-šr-Mn-Py* *hr ne-f*
- (2) *hmt* *n* 'pe *n* *h-sp* 14.t *sttr* 2.t
- (3) *hn* *n* *rm.w* *n* *Pa-Tm* ' *s* *Pa-wn*
- (4) *sh* *h-sp* 14.t 'bt-4 *pr sw* 11
- (5) 'n 'bt-2 *šm sw* 10. *sttr* 2.t

Translation.— ¹ Pshenthowt son of Pshenamenope has paid for his ² copper of poll of year 14, 2 staters, ³ among the people of Pajēme son of Pawon. ⁴ Written in year 14 on Parmūte 11. ⁵ Likewise on Paōne 10, 2 staters.

NOTES.—*Line 2.* 'Copper of poll' i. e. poll-tax = λαογροφία (cf. *G. O.*, I, p. 230).

Line 3. The phrase 'among the people of Pajēme' apparently implies that Pshenthowt was one of the men working on the estate of Pajēme; but see *Theb. Ostr.*, D. 16, p. 25, note 2.

26. (P. 777) Thebes.

Augustus (?) 19 (?)

- (1) a.'n ;Rws s P-te-Hr-p-R'
- (2) 'rm (P)-te-Hr-p-R' pe-f šr a p shn hr ht 'pe.t n h-sp 19
- (3) hn n rm.w n P-4-Mnt sttr 4
- (4) | sttr 2.t | sttr 4 'n sh n h-sp 19 'bt-2 pr sw 24
- (5) 'n n 'bt-3 šm sw 17 sttr 4
- (6) | sttr 2.t | sttr 4 'n
- (7) p hw P-šr-Mnt pe-f šr
- (8) sttr 4.t | sttr 2.t sttr 4 'n.

Translation.— ¹ Erōs son of Peteħarpre' ² and Peteħarpre' his son have paid into the bank for silver of poll of year 19 ³ among the men of Pftūmont, 4 staters ⁴ / 2 staters / 4 staters again. Written in year 19, Mkhir 24. ⁵ Likewise on Epēp 17, 4 staters ⁶ / 2 staters / 4 staters again. ⁷ The (same) day, Pshenmont his son, ⁸ 4 staters / 2 staters / 4 staters again.

NOTE.—*Line 1.* The name ;Rws (= Ἐρως) occurs again in No. 74/1.

27. (C. 51226) Thebes.

Augustus (?) 20.

- (1) a.'n Pa-Mnt Gmt s P'hy
- (2) a p shn hr p ht n 'p'e.t n
- (3) n Tm' n h-sp 20.t sttr 4.t | 2.t |
- (4) sttr 4.t 'n
- (5) sh n h-sp 20.t 'bt-4 pr sw 16

Translation.— ¹ Pamont (son of) Gmt son of Pohy has paid ² into the bank for the silver of poll of ³ Jēme of year 20, 4 staters / 2 / ⁴ 4 staters again. ⁵ Written in year 20 Parmūte 16.

NOTES.—The ostrakon had previously been used for writing.

Line 3. The n at the beginning of the line is dittography.

Line 5. Instead of pr sw 16 possibly pr (sw) 6.

28. (B. 243) Thebes.

Augustus 22.

- (1) *Pa-wn s Wn-nfr n p ht n*
- (2) *'pe n h-sp 22.t hn n rm.w n*
- (3) *P-msh (?) sttr 2.t | sttr 1.t*
- (4) *| sttr 2.t 'n sh n h-sp 22.t 'bt-3 pr 'lq*
- (5) *'n 'bt-4 pr sw 6 sttr 2.t | 1.t | sttr 2.t 'n*

Translation.—¹ Pawon son of Wennafre (has paid) for the silver of ² poll of year 22, among the men of ³ Pemsah, 2 staters / 1 stater ⁴ / 2 staters again. Written in year 22 Pamenhotp 30. ⁵ Likewise, on Parmûte 6, 2 staters / 1 (stater) / 2 staters again.

NOTE.—*Line 5.* Read *sw 6* and not *sw 16*, the tail of the word *sh* of l. 4 being intervening between *sw* and the numeral 6.

29. (P. 9490) Thebes.

Augustus 24.

- (1) *a.wt P-te-Hns s ;Mwnys*
- (2) *a p shn hr p ht n 'pe n h-sp 23.t*
- (3) *sttr 12.t qt sh n h-sp 24.t n Qesrs*
- (4) *tp sm sw 4 sh ;Pykrts s (?) Gpls (?)*

Translation.—¹ Petekhons son of Amūnios has paid ² into the bank for the silver of poll of year 23 ³ 12 staters (one) kite. Written in year 24 of Caesar, ⁴ Pakhons 4. Signed, Epikratēs son of Kephalos (?).

NOTE.—*Line 3.* The sum 12 staters (one) kite (= 50 drachmæ) for the poll-tax is remarkably high; but see No. 170/3 where two persons pay 30 staters for the same tax.

30. (B. 223) Thebes.

Augustus 27.

- (1) *a.'n (?) P-wr-ybt s Hr s P-4-sn[w]*
- (2) *a p shn hr ht 'py.t n h.sp 27.t*
- (3) *hn n rm.w n P-4-Mnt sttr 2.t*
- (4) *| sttr 1.t | sttr 2.t 'n sh n h-sp 27*
- (5) *'bt-3 sm sw 29*

Translation.—¹ Pwereiebt son of Hōr son of Pftūsnew has paid ² into the bank for silver of poll of year 27, ³ among the men of Pftūmont, 2 staters ⁴ / 1 stater / 2 staters again. Written in year 27 ⁵ Epēp 29.

NOTE.—*Line 4.* The writing and the form of the receipt, which are early Roman, assign year 27 to Augustus.

31. (V. 290) Thebes (?).

Augustus 29.

- (1) *a.wt*
- (2) *P-mr-ḥ s Hr-p-bk*
- (3) *hr p ht n ḥpe sttr 4.t*
- (4) *n ḥ-sp 29 tp šm sw 23*

Translation.— $\frac{1}{2}$ $\frac{2}{3}$ Pleeḥe son of Harpbēk has paid $\frac{3}{4}$ for the silver of poll 4 staters $\frac{1}{2}$ in year 29, Pakhons 23.

NOTE.—Line 4. Year 29 is presumably that of Augustus.

32. (B. 487) Thebes.

Augustus 29 (?)

- (1) [*a.wt*] ; *Wphyln s Glyw* (?) [?.] [*a p*]
- (2) *shn hr ht ḥpe n ḥ-sp 29.t sttr 2.t [qt?.]* [*sh n ḥ-sp 29.t* (?)]
- (3) [*n*] *Oysr's ḥt-2 šm sw 2 n tp šm ḥlq*
- (4) [*sh* (?)] *Gphls*

Translation.— $\frac{1}{2}$ Ophelion (?) son of Galeio[s (?)] [has paid] [into the] $\frac{2}{3}$ bank for silver of poll, of year 29, 2 staters [(one) kite (?)]. [Written in year 29 (?)] $\frac{3}{4}$ [of] Caesar, Paōne 2 for Pakhons 30. $\frac{1}{2}$ [Signed (?)] Kephalos.

NOTES.—Line 3. *ḥt-2 šm sw 2 n tp šm ḥlq* 'Paōne 2 for Pakhons 30' is apparently the equivalent of the Greek Παῶνι β̄ εις ἀριθμῶσι Παχών; cf. No. 13/5, note.

33. (P. 531) Thebes.

Augustus 32.

- (1) *a.'n P-whr ḥo P-wr-ybt*
- (2) *a p shn n ḥy.w mht.w hr p ht n ḥpe*
- (3) *n ḥ-sp 31 n Tm' sttr 4.t ḥn hr t s-*
- (4) *'ywn ḥ-sp 31 qt $\frac{1}{2}$ ob. 5.t*
- (5) *sh n ḥ-sp 32 tp šm sw 26*

Translation.— $\frac{1}{2}$ Pwhor (the) elder (son of) Pwereiebt has paid $\frac{2}{3}$ into the bank of the Northern quarters for the silver of poll $\frac{3}{4}$ of year 31 in Jēme, 4 staters. Likewise, for the $\frac{1}{2}$ bath of year 31, $\frac{1}{2}$ kite 5 obols. $\frac{5}{6}$ Written in year 32, Pakhons 26.

NOTE.—Line 5. Year 32 is presumably that of Augustus.

34. (B. 554) Thebes.

Augustus 36.

- (1) *a.wt P-yt-ntr (?) -ke s P-my a p shn*
- (2) *hr p ht ḥpe n ḥ-sp 35 sttr 2.t qt sh n ḥ-sp 36 n*

- (3) *Gysrs 'bt-4 'h 'lq sh Py-K s*
 (4) *Gphrs*

Translation.— † P-yt-ntr (?)—ke son of Pmūi has paid into the bank ‡ for the silver of poll, of year 35, 2 staters (one) kite. Written in year 36 of § Caesar on Kiahk 3o. Signed, Piko son of ¶ Kephalos.

35. (P. 6143) Thebes.

Augustus 36.

- (1) *a.'n P-wr-ybt s Pa-Tm'*
 (2) *a p shn ht 'pe.t h-sp 35* (corrected from 36)
 (3) *hn (n) rm.w Hr-pa-'S s Sp-2*
 (4) *sttr 2.t | sttr 1.t | sttr 2.t ['n]*
 (5) *sh n h-sp 36 tp sm sw 12 (?)*
 (6) *'n h-sp 36 tp sm sw 12*
 (7) *sttr 2.t | sttr 1.t*
 (8) *sttr 2.t 'n*

Translation.— † Pwereiebt son of Pajēme has paid ‡ into the bank silver of poll of year 35 § among the men of Harpaēse son of Harpaēse, ¶ 2 staters / one stater / 2 staters again. § Written in year 36 on Pakhons 12 (?) ¶ Likewise on Pakhons 12 of year 36, ¶ two staters / one stater § / two staters again.

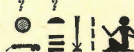
NOTE.—Line 6. Year 36 is presumably that of Augustus.

36. (B. 786) Thebes.

Augustus 36.

- (1) *a.wt P-4-Mnt s Hmt (?)—sn.w a p shn*
 (2) *hr (?) ht 'pe h-sp 36 sttr 2.t qt sh n h-sp 36 n. Gsr*
 (3) *'bt-2 sm sw 23 sh P-te-'Mn-'Py s Gphls*

Translation.— † Pftūmont son of Khemtsnēw (?) has paid into the bank ‡ for silver of poll of year 36, 2 staters (one) kite. Written in year 36 of Caesar, § Paōne 23. Signed, Petemenope son of Kephalos.

NOTE.—Line 1. *Hmt (?)—sn.w* 

37. (B. 260) Thebes.

Augustus 39.

- (1) *a.'n P-šr-p-twt-rp s*
 (2) *'O-ph̄t a p shn hr p ht 'pe*
 (3) *n h-sp 38 hn (n) rm.w n Htr sttr 4.t*

- (4) | sttr 2.t | sttr 4.t 'n 'n hr t (?) s.t-
 (5) 'ywn h-sp 38 qt 1.t sh n h-sp 39
 (6) tp pr sw 11
 (7) Greek : Φαῖρι(ς) ἐπη(κολούθηκα) δραχ(μαῖς) δεκακτω /ι ιη.

Translation.— | Pshen-p-twt-rp son of | Apahte has paid into the bank for the silver of poll | of year 38, among the men of Hatre, 4 staters | 2 staters / 4 staters again. Likewise, for the | bath of year 38, 1 kite. Written in year 39, | Tobe 11.

NOTES.—Line 1. Pshenptwtrp apparently means 'The son of the youthful idol'.
 Line 7. δεκακτω is written for δεκαοκτώ.

38. (B. 1118) Thebes.

Augustus 40.

- (1) a.wt Pa-p-te s Pa-Mnt 'rm P-šr-Mnt pe-f šr 'rm Thwt-
 (2) -e.'r-ty-s p ke šr a p shn hr p ht n 'pe n h-sp 40
 (3) sttr 7 hn' (?) qt sh n h-sp 40 n Gysrs tp šm 'lq sw 3
 (4) sh Gpls s ;Pykr s

Translation.— | Paptai son of Pamont and Pshenmont his son and Thet- | ertais the other son have paid into the bank for the silver of poll of year 40 | 7 $\frac{1}{2}$ staters and (one) kite. Written in year 40 of Caesar, Pakhons 30, day 3. | Signed Kephalos son of Epikratēs.

NOTES.—Line 1. Pa-p-te 'Paptai', with te as participle ται 'giver', means "He of the Giver (sc. God)" (عبد العاطى) and has as Graecised form Παπτάις. The form without the def. art. p is Pa-te and occurs as Πατάις and the older Πατῆς and Πατῖς.

Line 3. For 'Pakhons 30, day 3', = Paōne 3 on account of Pakhons, cf. No. 13/5, note.

39. (B. 304) Thebes.

Augustus 40.

- (1) a.wt 'Mn-htp s P-te-Mn a p shn hr p ht n
 (2) 'pe n h-sp 40 sttr 2.t hn' (?) qt sh n h-sp 40 n Gysrs
 (3) 'bt-2 šm sw 16 sh Gpls s ;Pykrts

Translation.— | Amenhotp son of Petemīn has paid into the bank for the silver of | poll, of year 40, 2 staters and (one) kite. Written in year 40 of Caesar | on Paōne 16. Signed, Kephalos son of Epikratēs.

NOTE.—Line 2. For the probable reading hn' of the two oblique strokes intervening between sttr 2.t and qt cf. No. 23/3, note.

40. (P. 6358) Edfu

Augustus 41.

- (1) *h-sp 41 Sbst 'lq wt*
- (2) *P-bk-p-^ct s Sws hmt 'pe*
- (3) *h-sp 40 sttr 2.t*

Translation.—¹ Year 41, Sebastos 30. ² Pbēkpaat son of Sōs has paid (the) copper of poll ³ of year 40, 2 staters.

NOTES.—*Line 1.* Year 41 is that of Augustus. *Sbst* = Sebastos = Thowt.

Line 2. The name *P-bk-p-^ct* is interesting. *P-bk* “the falcon” no doubt refers to Horus the patron god of Edfu as well as the consort of Hathor at Denderah. This god, in the form of the winged disk of the sun, had a popular epithet known at both Edfu and Denderah as the ‘*d*, which means “safe and sound”, “σῶς” (cf. *Wb. Aeg. Spr.*, I, 238, 9). Hence it seems that the epithet *p-^ct* following *P-bk* means “the safe and sound”, with ‘*t* as the demotic form of ‘*d*. In Nos. 46, 50 (from Edfu) and 93 (from Denderah) *P-^ct* occurs alone as a personal name. It is presumably the demotic for Σῶς, of which the transliterated form occurs here and in No. 40 A. as *Sws*. The vocalisation of *p-^ct* may be sought in the root Παῖτ supplied by Παῖτος the genitive of Παῖς with which it was ingeniously identified by Thompson (*Archiv*, VI, p. 134, head XIV, G. 10, note). In Nos. 47, 57, 93, 117-118, 148-151, 155-158, 189 and 205 (all from Denderah) the name *P-^ct* occurs with the further epithet *rm-Tb* “the inhabitant of Tbo” (Tbo is actually a name of Edfu; but in the Denderah receipts it is used as a name of Denderah, this being presumably considered as a northern Edfu) and so the whole name means “Paat the inhabitant of Tbo”. One naturally expected the def. art. *p* before *rm-Tb* but we have already analogous examples of the omission of the def. art. in such places in Coptic—cp. e. g. ΚΥΡΙΑΚΩΣ ΡΗΝΧΗΜΕ and ΚΥΡΟΣ ΡΗΠΑΝΑΡΙ (*CRUM, Copt. Dict.*, p. 295, col. 2, c.). The name *P-^ct-rm-Tb* corresponds to the Graecised form Πααρτεῶς in the Denderah receipts (cf. *Archiv*, VI, p. 125, introd.). In the Graecised form the *t* of Πααρ- (= *P-^ct*; see above) fell out before the ρ and the *m* of *rm* fell out before -τεῶς (cp. Copt. ρεα- = *rm e-f*; *A. Z.*, XVI, p. 1). The note at the foot of p. 136 of *Archiv*, VI assuming that the name Πααρτεῶς contains the name Ἀρτεῶς (= Horus of Edfu) is ingenious but not correct. Another name with an analogous construction is *P-^ct-rm-Bht* “Paat the inhabitant of Edfu” (Nos. 126 and 127).

In some cases the name *P-^ct* is prefixed as a nickname to the names of persons, e. g. *P-^ct-Y-m-htp* (?) “Paat-Imhōtep (?)” and *P-^ct-P-te-Hr-sm-to.w* „Paat-Peteharsemtew” (No. 69)—cp. e. g. Φριπανοῦπισ = *P-hry-Pa-Np* “the deceased Paanūp” (PREISIGKE, *Namenbuch*, p. 468, and note *ad loc.*). Analogous examples occur in *A. Z.*, 50, p. 37, l. 3 and *ib.*, p. 39, b., ll. 3 and 4 and c., l. 2-3.

Another interesting name where *P-^ct* is clearly used as a nickname of Horus of Edfu is *P-^ct-a.t-n'-m-w* which means “it is Paat (sc. Horus) who has seized them (sc. his enemies, the followers of Set)” (Nos. 148-149 and 156). The Graecised form of the name occurs as [Παα]τεσεμαῦς (cf. *Archiv*, VI, 134, head XIV, G. 11, note) in which Πααρ- corresponds to *P-^ct* and -σε(ε)- corresponds to the relative participle *a.t* (= *εξε) of *t* (= χι) and -εμαυ- to *n'-m-w* (cp. Fayumic εμαγ “them”, *CRUM, Copt. Dict.*, p. 215, col. 2, II, fourth example).

40 A. (P. 6552; formerly published *Thes.*, p. 1058, No. 15) Edfu. Augustus 41.

- (1) *h-sp 41 'bt-4 šm hw ms Ws'r*
- (2) *wt P-bk-p-^ct (s) Sws*
- (3) *hmt n 'p.t (?) sttr 2.t*

Translation.— $\frac{1}{2}$ Year 41, Mesūrē, (the) birthday of Osiris. $\frac{2}{3}$ Pbēkpaat (son of) Sōs has paid $\frac{3}{4}$ (the) copper of poll (?), 2 staters.

NOTES.—*Line 1.* The birthday of Osiris = 1st epagomenal day.

For analogous examples in the Greek texts of appending the epagomenal day to Mesūrē see *G. O.*, II, 136 and 354.

Line 2. For Pbēkpaat, cf. No. 40/2, note.

41. (B. 493) Thebes.

Augustus 42.

- (1) *a.wt Hr-pa-'S s T-šr.t-pa-Mnt a p šn hr*
 (2) *ht 'pe n h-sp 42 sttr 2.t qt sh n h-sp 42 n Gysre*
 (3) *'bt-3 pr p hw nt hw Py-K Gphrs (?)*

Translation.— $\frac{1}{2}$ Harpaēse son of Tshenpamont has paid into the bank for $\frac{2}{3}$ silver of poll, of year 42, 2 staters (one) kite. Written in year 42 of Caesar, $\frac{3}{4}$ Pamenhotp, the august day. Piko (son of) Kephalos (?).

NOTE.—*Line 3.* *p hw nt hw* = ἡμέρα σεβαστῆς 'the-august-day'.

42. (B. 763) Thebes.

Augustus 43.

- (1) *a.wt Thwt-e.'r-ty-s s P-te a p šn*
 (2) *hr p ht n 'pe n h-sp 43 sttr 2.t hn' (?) qt 'rm wt*
 (3) *a h ob. 1 $\frac{1}{2}$ a t sttr 1.t nt hry sh n h-sp 43 n*
 (4) *Gysrs 'bt-4 pr (?) (sw) 9 sh Gprs (s) sp-2 (?)*

Translation.— $\frac{1}{2}$ Thetertais son of Pate has paid into the bank $\frac{2}{3}$ for the silver of poll of year 43 two staters and (one) kite, with prosdiagraphomena $\frac{3}{4}$ at the rate of $1 \frac{1}{2}$ obols to each of the above staters. Written in year 43 of $\frac{4}{5}$ Caesar, Parmüte 9. Signed, Kephalos (son of) Kephalos (?).

NOTES.—*Line 1.* *P-te* is a writing of *Pa-te* = Pate, Patai "he of the Giver"; cf. No. 38/1, note.

Line 2. *wt* = prosdiagraphomena; cf. No. 7/4, note.

43. (B. 374) Thebes.

Tiberius 4.

- (1) *a.wt 'Mn-htp s P-te-Mn a p šn hr p ht 'pe*
 (2) *n h-sp 1 sttr 2.t hn' (?) qt 'rm wt a h ob. 1 $\frac{1}{2}$ a t sttr 1 nt hry sh n h-sp 1.t*
 (3) *n Tybrs Gysrs nt hw 'bt-2 šm sw 12 sh .?. s .?.*

Translation.— $\frac{1}{2}$ Amenhotp son of Petemin has paid into the bank, for the silver of poll $\frac{2}{3}$ of year 1, 2 staters and (one) kite, with prosdiagraphomena at the rate of

$1 \frac{1}{2}$ obols to each of the above staters. Written in year 1 $\frac{3}{4}$ of Tiberius Caesar who is august, Paōne 12. Signed, .?. son of .?.

NOTE.—Line 2. For a probable reading hn^c of the two oblique strokes between *sttr* 2.t and *qt* cf. Nos. 23/3, note, and 39/2, note.

44. (B. 270) Thebes.

Tiberius 1.

- (1) *a.wt Hr-pa-'S s Qrwr a p shn hr p ht n 'pe n h-sp 1.t*
 (2) *sttr 2.t hn^c (?) qt p wt a h ob. 1 $\frac{1}{2}$ (a t) sttr 1.t nt hry sh n h-sp 1.t n Tybrs*
 (3) *Gysrs nt hwy 'bt-4 šm (sw) 12 sh Gpls s ;Pkrt*

Translation.— $\frac{1}{4}$ Harpaēse son of Qrūr has paid into the bank, for the silver of poll, of year 1, $\frac{3}{4}$ 2 staters and (one) kite, the prosdiagraphomena at the rate of $1 \frac{1}{2}$ obols to each of the above staters. Written in year 1 of Tiberius $\frac{3}{4}$ Caesar who is august, Mesūrē^c 12. Signed, Kephalos son of Epikratēs.

45. (B. 1252) Thebes.

Tiberius 1.

- (1) *a.wt P-šr-Mn s Pa-Mnt a p shn hr p ht*
 (2) *'pe n h-sp 1.t sttr 2.t qt 'rm pe-w wt a h ob. 1 $\frac{1}{2}$*
 (3) *a t sttr 1.t nt hry sh h-sp 1.t Tybrs Gsrs*
 (4) *nt hwy 'bt-4 šm sw 12 sh Py-K s Gphls*

Translation.— $\frac{1}{4}$ Pshenmin son of Pamont has paid into the bank, for the silver $\frac{3}{4}$ of poll of year 1, 2 staters (one) kite and their prosdiagraphomena at the rate of $1 \frac{1}{2}$ obols $\frac{3}{4}$ to each of the above staters. Written in year 1 of Tiberius Caesar $\frac{4}{5}$ who is august, Mesūrē^c 12. Signed Piko son of Kephalos.

46. (V. 313) Edfu.

Tiberius (?) 2.

- (1) *D-ho s P-'t p 'o*
 (2) *hmt 'pe (?) h-sp 2.t sttr 2.t*
 (3) *h-sp 2.t tp šm sw 28*
 (4) (Greek) : β (?)

Translation.— $\frac{1}{4}$ Deho son of Paat the elder. $\frac{3}{4}$ Copper of poll of year 2, 2 staters. $\frac{3}{4}$ Year 2, Pakhons 28. $\frac{4}{5}$ (Greek) 2 (?) (staters?).

NOTE.—Line 1. For the meaning of the name *P-'t*, cf. No. 40/2, note.

47. (B. 1426 = De 59) Denderreh.

Tiberius or Gaius 3.

- (1) *t 'pe n h-sp 3.t*
- (2) *S; mtrgs P-'t-rm-Tb.*
- (3) *h-sp 3.t ms 'S qt 2.t*

Translation.—¹ The poll of year 3. ² Samothrax (son of) Paartbo. ³ Year 3, birth (day) of Isis. 2 kites.

NOTES.—*Line 2.* For the meaning of the name *P-'t-rm-Tb*, cf. No. 40/2, note.

Line 3. For the date 'year 3' cf. *Archiv*, VI, p. 126, introduction. 'The birthday of Isis' = the 4th epagomenal day.

48. (L. 8030) Thebes.

Tiberius 4.

- (1) *a.wt P-šr-'Mn-'Py s Py-K a p sh n hr p ht 'pe*
- (2) *n h-sp 4.t sttr 2.t qt 'rm pe-w wt a h ob. 1.t $\frac{1}{2}$ a t sttr 1.t sh n h-sp 4.t n*
- (3) *Tbrys Gysrs nt hwy 'bt-4 pr*
- (4) *sw 28 Py-K G[p]r[s] (?)*

Translation.—¹ Pshenamenope son of Piko has paid into the bank, for the silver of poll ² of year 4, 2 staters (one) kite with their prosdiagraphomena at the rate of $1\frac{1}{2}$ obols to each stater. Written in year 4 of ³ Tiberius Caesar the august, Parmüte ⁴ 28. Piko (son of) Kephalos (?).

49. (P. 6465) Edfu (?)

Tiberius (?) 4.

- (1) *P-šr-'S P-whr*
- (2) *hmt 'p sttr 4*
- (3) *h-sp 4 tp šm (sw) 29*

Translation.—¹ Pshenēse (son of) Pwhor. ² Copper of poll : 4 staters. ³ Year 4 Pakhons 29.

NOTE.—*Line 3.* 'Year 4' might be either that of Tiberius or of Gaius.

50. (V. 136) Edfu.

Tiberius (?) 4.

- (1) *P-'t s Hr hmt*
- (2) *'pe h-sp 4 sttr 4*
- (3) *h-sp 4 'bt-2 šm sw 3*
- (4) (Greek) Παχοῦμις
- (5) Ἀριστερός (*sic*).

Translation.— ¹ Paat son of Hōr. Copper ² of poll of year 4, 4 staters.
³ Year 4, Paōne 3.

NOTES.—*Line 1.* For the meaning of the name *P-t*, cf. No. 40/2, note.
Line 4. Pakhūmis is probably a banker.

51. (B. 1245-6) Thebes.

Tiberius 6.

- (1) [*a.wt*] *P-4-Mn* 'o s *Hry-Np* a p *shn hr p ht n* 'pe n *h-sp* 5.t
- (2) [*sttr*] 1.t *qt* 'n *hr t s.t-eywn qt* $\frac{1}{2}$ ob. 1 $\frac{1}{2}$ / ob. 3.t $\frac{1}{2}$
- (3) / *qt* $\frac{1}{2}$ ob. 1 $\frac{1}{2}$ 'n 'rm p *wt a h* ob. 1.t $\frac{1}{2}$ a t *sttr* 1.t *sh* 'n *h-sp* 6.t n
- (4) *Tbrys Gysrs nt hwy p* 'bt nt *hwe*
- (5) *sw* 13 *sh* ;*Rgy*;s s *sp-2*
- (6) n *py hw hr t s.t-eywn n h-sp* 5.t ob. 4 $\frac{1}{2}$ / ob. 2.t
- (7) / ob. 4 $\frac{1}{2}$ 'n *sh* ;*Rgy*;s s *sp-2*

Translation.— ¹ Pftūmin (the) elder son of Herienūp has paid into the bank for the silver of poll of year 5 ² one stater (one) kite. Likewise for the bath $\frac{1}{2}$ kite 1 $\frac{1}{2}$ obols / 3 $\frac{1}{2}$ obols ³ / $\frac{1}{2}$ kite 1 $\frac{1}{2}$ obols again, with the prosdiagraphomena at the rate of 1 $\frac{1}{2}$ obols to each stater. Written in year 6 of ⁴ Tiberius Caesar who is august, the month which is august, ⁵ day 13. Signed Argaias son of Argaias.
⁶ On this (same) day, for the bath of year 5, 4 $\frac{1}{2}$ obols / 2 obols ⁷ / 4 $\frac{1}{2}$ obols again. Signed Argaias son of Argaias.

NOTES.—*Line 1.* The word *wt* is broken off and only the determinative remains.
Line 2. The word *sttr* is broken off and only a part of the last letter together with the determinative remain.

52. (V. 292) Edfu (?)

Tiberius (?) 6.

- (1) *Lysymqhs*
- (2) s ;*Ntyqwns*
- (3) *hmt* 'pe *sttr* 2.t
- (4) *h-sp* 6 'bt-2 *šm sw* 16

Translation.— ¹ Lysimakhos ² son of Antigonos. ³ Copper of poll, 2 staters. ⁴ Year 6, Paōne 16.

53. (B. 1320) Thebes.

Tiberius 6.

- (1) *a.wt P-šr-Mn-Py* s *Pa-Mnt* a p *shn hr p ht* 'pe n
- (2) *h-sp* 6 *sttr* 2.t *qt* 'n *hr t s.t-eywn n h-sp* 6
- (3) *qt* $\frac{1}{2}$ ob. 1 $\frac{1}{2}$ 'rm *pe-w wt a h* ob. 1 $\frac{1}{2}$ a t *sttr* 1.t *sh* n *h-sp* 6 n

- (4) *Tbyrs Qesrs nt hwe*
 (5) *'bt-4 šm (sw) 17 sh ;Rgy;s s sp-2*

Translation.—¹ Pshenamenope son of Pamont has paid into the bank for the silver of poll of ² year 6, 2 staters. Likewise, for the bath of year 6, ³ $\frac{1}{2}$ kite $1\frac{1}{2}$ obols, with their prosdiagraphomena at the rate of $1\frac{1}{2}$ obols to each stater. Written in year 6 of ⁴ Tiberius Caesar who is august, ⁵ Mesūrē 17. Signed Argaias son of Argaias.

NOTES.—*Line 5.* Could *;Rgy;s* be meant for *Arkhaias*?

54. (B. 681) Thebes.

Tiberius 7.

- (1) *a.wt 3.t-sn.w s Pa-R^c a p shn hr p (?) ht 'pe n h-sp 7.t sttr 2.t qt*
 (2) *'rm wt a h ob. 1.t sh n h-sp 7.t n Tbyrs Gsrys nt hw 'bt-2 šm*
 (3) *sw 18 sh .?. (Py)-K*
 (4) *Greek (upside down) : Χεμσνεῦς Παρήτος* (sic)

Translation.—¹ Khemtsnēw son of Parē^c has paid into the bank for the silver of poll, of year 7, 2 staters (one) kite; ² with prosdiagraphomena at the rate of one obol. Written in year 7 of Tiberius Caesar who is august, Paōne ³ 18. Signed, .?. (son of) Piko.

NOTES.—*Line 4.* 'Khemtsneus son of Parēs' is the name of the tax-payer. One expected Παρήτους instead of Παρήτος as there is no logical place for a τ.

55. (B. 280) Thebes.

Tiberius 8.

- (1) *a.wt D-ho s Hry-p-my a p shn hr*
 (2) *p ht n 'p h-sp 8 sttr 2.t qt 'rm wt a h ob. 1 sh n h-sp 8.t*
 (3) *Tbyrs Gsres nt hw tp šm sw 12 (?)*
 (4) *sh ;Ntrws (?) Py-K (?)*

Translation.—¹ Dēho son of Heriepmūi has paid into the bank for ² the silver of poll, of year 8, 2 staters (one) kite, with prosdiagraphomena at the rate of 1 obol. Written in year 8 ³ of Tiberius Caesar who is august, Pakhons 12 (?) ⁴ Signed, Androus (?) (son of) Piko (?).

56. (B. 216) Thebes.

Tiberius 8.

- (1) *Φατρῆς Πετεχών(σιος)*
 (2) *a.wt Htre s P-te-Hns a p shn hr ht*
 (3) *'pe h-sp 8.t sttr 2.t qt 'rm p (?) wt a h ob. 1.t sh*

- (4) *n h-sp 8.t Tbrys Qsrys nt hw*
 (5) *'bt-4 šm [sw] 9 sh ;Ntrws (?) Py-K*

Translation.—¹ Hatre son of Petekhons has paid into the bank, for silver ³ of poll of year 8, ² staters (one) kite, with the (?) prosdiagraphomena at the rate of ¹ obol. Written ⁴ in year 8 of Tiberius Caesar who is august Mesūrē^c 9. Signed, Androus (?) (son of) Piko.

NOTES.—The equation of 'Phatrēs' of l. 1 with the demotic *Htre* of l. 2 shows that although the definite article *p* was omitted in writing it was, nevertheless, retained in the spoken language.

57. (B. 1379 = De 86) Denderah.

Tiberius 9 (?).

- (1) *t 'pe n h-sp 19 (?)*
 (2) *Smtgrs (s) P-'t-rm-Tb*
 (3) *h-sp 19 (?) 'bt-3 pr (?) p (?) hw nme (nt) hw (?) qt 4.t*

Translation.—¹ The poll of year 19 (?). ² Samothrax (son of) Paartbo. ³ Year 19 (?) Pamenhotp (?) nea sebastē. 4 kites.

NOTES.—*Lines 1 and 3.* Instead of year 19 probably year 9. For attributing year 19 to Tiberius cf. *Archiv*, VI, p. 126, introduction.

Line 3. *p hw nme (nt) hw* = the new august day = *νέα σεβαστή*; see *Archiv*, VI, p. 127, n. 1. The determinative of the word *hw* is apparently used here instead of the full writing.

58. (B. 871) Thebes.

Tiberius 9.

- (1) *a.wt P-šr-'Np s Py-K a p shn hr ht 'pe n h-sp 9*
 (2) *sttr 2.t $\frac{1}{2}$ hr s-eywn qt $\frac{1}{2}$ ob. $1\frac{1}{2}$ p wt h ob. $1\frac{1}{2}$ sh h-sp 9.t*
 (3) *n Tbrs Gesrs nt hwy tp šm sw 5*
 (4) *Py-K Pa-rt (?)*

Translation.—¹ Pshenanūp son of Piko has paid into the bank for silver of poll of year 9 ² $2\frac{1}{2}$ staters, for bath $\frac{1}{2}$ kite $1\frac{1}{2}$ obols—the prosdiagraphomena at the rate of $1\frac{1}{2}$ obols. Written in year 9 ³ of Tiberius Caesar who is august, Pakhons 5. ⁴ Piko (son of) Paret (?).

59. (B. 1304) Thebes.

Tiberius 11.

- (1) *a.wt Hr s Wn-nfr a p shn*
 (2) *hr p ht 'pe n h-sp 11.t sttr 2.t qt*
 (3) *'rm pe-w wt a h ob. 1.t $\frac{1}{2}$ sh h-sp 11.t Tbres*
 (4) *Gysrs nt hw tp šm sw 14 Py-K s*
 (5) *Gphls (?)*

Translation.— † Hōr son of Wennofre has paid into the bank, † for the silver of poll of year 11, 2 staters (one) kite, † with their prosdiagraphomena at the rate of 1½ obols. Written in year 11 of Tiberius † Caesar who is august on Pakhons 14. Piko son of † Kephalos (?).

60. (B. 1058) Thebes.

Tiberius 12.

- (1) *a.wt Hr s Wn-nfr.a p shn hr ht 'pe n h-sp 12.t*
 (2) *sttr 2.t qt p wt a h ob. 1½ sh n h-sp 12.t n Tbrs*
 (3) *Gysrs nt hw 'bt-4 pr sw 26 (?) Py-K Gphrs (?)*

Translation.— † Hōr son of Wennofre has paid into the bank, for silver of poll of year 12, † 2 staters (one) kite—the prosdiagraphomena at the rate of 1½ obols. Written in year 12 of Tiberius † Caesar who is august, Parmūte 26 (?) Piko (son of) Kephalos (?).

61. (P. 9690) Thebes.

Tiberius (?) 13.

- (1) *a.wt Pa-Mnt s P-te-Mn a p shn hr p*
 (2) *ht n 'pe n h-sp 13 sttr 2.t qt sh n h-sp 13 'bt-4 pr (?)*
 (3) *sw 5 sh ;Pygrts s Gphls*

Translation.— † Pamont son of Petemin has paid into the bank, for the † silver of poll of year 13, 2 staters (one) kite. Written in year 13, Parmūte (?) † 5. Signed, Epikratēs son of Kephalos.

62. (P. 6235) Thebes.

Tiberius 14.

- (1) *a.wt P-te-Hns s P-te-pa (sic)-bk a p shn hr n (?) ht.w (?)*
 (2) *'pe h-sp 14 sttr 4 | sttr 2.t | sttr 4 .?.*
 (3) *'n wš wt sh n h-sp 14 Tbyrs Gsrs*
 (4) *nt hw 'bt-2 šm sw 16 sh ;Ntrws (?) Py-k*

Translation.— † Petekhons son of Petepbēk has paid into the bank, for the silver of † poll of year 14, 4 staters / 2 staters / 4 staters † again without prosdiagraphomena. Written in year 14 of Tiberius Caesar † the august on Paōne 16. Signed, Androus (?) (son of) Piko.

NOTES.—Line 1. *-pa-bk* is clearly meant for *-p-bk*; the reading *Sbk* instead of *-pa-bk* is impossible.

Line 2, *ad fin.* The word after *sttr 4* might be *'n (?)* repeated in l. 3.

Line 3. Does 'without prosdiagraphomena' mean that these are not included in the payment and will have to be paid on a future occasion? See No. 69/2, note, and No. 7/4, note.



63. (B. 502) Thebes.

Tiberius 14.

- (1) *a.wt P-te-Mn s Hr a p shn hr ht 'pe*
- (2) *n h-sp 14 sttr 2.t qt p wt a h ob. 1 1/2 sh n h-sp 14 n*
- (3) *Tbrs Qesrs nt hw 'bt-4 šm 'lq*
- (4) *sw 3 Py-K s .?*

Translation.— 1 Petemin son of Hōr has paid into the bank for silver of poll, 1 of year 14, 2 staters (one) kite; the prosdiagraphomena at the rate of 1 1/2 obols. Written in year 14 of 3 Tiberius Caesar who is august, Mesūrē 3o 4 day 3. Piko son of .?

NOTES.—*Lines 3-4.* For 'Mesūrē 3o day 3', see No. 13/5, note.

64. (L. 7895. Formerly published in *Mél.*, p. 216.) Thebes.

Gaius 2.

- (1) *Greek (upside down) : ΠετεμενωϞ[ις]*
- (2) *a.wt P-te-Mn-Py s Pa-Mnt a p shn ht*
- (3) *'pe h-sp 2.t sttr 2.t qt 'n hr (?) t (?) s-ey-*
- (4) *wn qt 1/2 (?) ob. 1 1/2 'rm (?) wt a h ob. 1 sh n h-sp 2.t*
- (5) *Gys Gsrs nt hw*
- (6) *Krmnyqws 'bt-2 šm sw 23*
- (7) *Py-K s Gpel[s] (?)*

Translation.— 1 Petemenope son of Pamont has paid into the bank silver 3 of poll of year 2, two staters (one) kite. Likewise for the bath 4 1/2 kite (?) 1 1/2 obols, with prosdiagraphomena at the rate of one obol. Written in year 2 1 of Gaius Caesar August 6 Germanicus on Paōne 23. 7 Piko son of Kephalos (?).

NOTES.—*Line 4.* After writing *qt 1/2 (?) ob. 1* the scribe began dating the receipt by writing *sh*; but realising that he had omitted to mention the prosdiagraphomena he completed his text, forgetting, however, to delete it (*sh*).

65. (B. 424) Thebes.

Gaius 3.

- (1) *a.wt P-šr-Mn s P-te-Hns 'pe n h-sp 3 sttr 2.t qt*
- (2) *'n 'ywn qt 1/2 ob. 1 1/2 'rm wt a h ob. 1 1/2 sh n h-sp 3*
- (3) *n Ges Gsrs nt hwe*
- (4) *Krmnygs p 'bt' Gys*
- (5) *nt hwe sw 29 Py-K Gphrs (??)*

Translation.— 1 Pshenamūn son of Petekhons has paid (the) poll of year 3, 2 staters (one) kite. 2 Likewise (for the) bath 1/2 kite 1 1/2 obols, with prosdiagraphomena at the rate of 1 1/2 obols. Written in year 3 3 of Gaius Caesar August

⁴ Germanicus, the month of Gaius ⁵ who is august day 29. Piko (son of) Kephalos (?).

NOTES.—Line 2. The writing 'ywn 'bath' instead of the common s.t-'ywn is interesting.

66. (V. 15) Thebes.

Claudius 7.

- (1) *Ns-na-Hmn-'w s P-šr-'Mn-'Py 'rm P-šr-Hns*
- (2) *s P-te-Ne-nfr-htp p (sic) nt d n 3-sn.w s P-'l'el*
- (3) *te-n mh n sttr 2.t hr pe-k ht n 'pe.t n h-sp 7.t 'bt-3 šm (?) (sw) 7 (?)*
- (4) *n Tybers Qlwtyws*
- (5) *Gysrs Sbts*
- (6) *Grmnyqs ;Wtwgrtr*
- (7) *a.sh Py-K s sp-2 a hrw-w tb hp e b-'r-w sh*

Translation.— ¹ It is Esnakhomnēw son of Pshenamenope and Pshenkhons ² son of Petenefhotp who declare to Khemtsnēw son of Palil : ³ 'We are paid two staters for thy silver of poll in year 7, Epēp (?) 7 (?), ⁴ of Tiberius Claudius ⁵ Caesar Sebastos ⁶ Germanicus Autocrator'. ⁷ Piko son of Piko wrote at their bidding as they were illiterate.

NOTES.—Line 2. P-'l'el = Palil, means 'the field mouse' cf. SPIEG., *Eigennamen*, p. 27, No. 191 a.

Line 7. Cp. Greek ὁ δεῖνα ἑγραψα ὑπὲρ αὐτῶν μὴ εἰδόντων γράμματα of P. Oxyr. 478/46-48; *ib.* 481/24-26; *ib.* 485/47-48; *ib.* 489/20-21; *ib.* 490/14. Here the tax-collectors are illiterate.

67. (L. 7173 Formerly published in *Mél.*, p. 216.) Elephantine (?). Claudius 9.

- (1) *a.wt Hr-pa-'S s P-šr-Hnm*
- (2) *hr p ht n 'pe n h-sp 9.t n Tbry-*
- (3) *-s Glwtes Gysrw*
- (4) *Ebst (sic) Grmnqs*
- (5) *;Wtgrtr 'bt-4 pr 'lq*
- (6) *sttr 4.t*

Translation.— ¹ Harpaēse son of Pshenkhnum has paid ² for the silver of poll of year 9 of Tiberiu- ³ -s Claudius Caesar ⁴ Sebastos Germanicus ⁵ Autocrator on Parmūte 30, ⁶ four staters.

NOTES.—Lines 2-5. It will be noticed that the names and titles of the Emperor are not enclosed within royal cartouches nor followed by the words 'nh wd snb 'may he live be prosperous and healthy' as the names of kings usually are. They are here followed each by the divine sign alone except in the case of *Ebst* (sic for *Sbst* = Sebastos) which is followed by both the divine and foreign signs as though the Emperor was held as a foreign god.

68. (C. 51458) Hermonthis.

Titus 2 (80 A.D.).

- (1) *Pa-Mnt p 'o s sp-2 'rm ne-f 'r.w p (sic) nt d n*
- (2) *P-4-Mnt s Py-wr s Hr-pa-'S te-k n-n qt 4.t*
- (3) *hr p ht n 'p'e.t n t ewee.t mht.t n*
- (4) *h-sp 2.t n Tyts Gysrs*
- (5) *W:sp'sy'ns*
- (6) *Sb'ts tp šm sw 12 (?)*

Translation.— † It is Pamont the elder son of Pamont and his colleagues who declare to ‡ Pftūmont son of Piwēr son of Ḥarpaēse : 'Thou hast paid us 4 kite³ for the silver of poll of the Northern quarter of † year 2 of Titus Caesar † Vespasian † Sebastos on Pakhons 12 (?)'.

NOTES.—*Line 2.* For the same writing of *qt* "kite" cf. No. 207/2.

Line 3. *t ewee.t mht.t* is the name of a quarter at Hermonthis; cf. No. 147/2.

Receipt for prosdiagraphomena.

69. (P. 10897) Edfu.

Tiberius (?) 4.

- (1) *P-'t-'Y-m-htp (?) s P-'t-P-te-Hr-sm-to.w*
- (2) *p hmt wt n h-sp 3 ob. (?) 10*
- (3) *h-sp 4 tp 'h sw 5*

Translation.— † Paat-Imhōtep (?) son of Paat-Peteharsemtew. † The copper of prosdiagraphomena of year 3, 10 obols (?). † Year 4, Thowt 5.

NOTES.—*Line 1.* For the names *P-'t-'Y-m-htp (?)* and *P-'t-P-te-Hr-sm-to.w*, cf. No. 40/2, note.

Line 2. We have seen in several previous receipts (see No. 7/4, note, and Nos. 42-45, 48, 51, 53-56, 58-60, 62-65) that *wt* occurs in the Theban receipts with the meaning prosdiagraphomena, or additional charges, paid with certain taxes. In the receipts from Edfu these additional charges are never mentioned in connection with payments for taxes. The absence of such additional charges from the Edfu receipts does not imply that the inhabitants of that locality were immune from paying them but rather that they were paid separately in a lump sum for the total account of the expiring year as the present receipt seems to imply.

Receipt for basket-tax.

70. (B. 1243) Thebes.

III cent. B.C.

- (1) *'n .?. s Thwt-ms qt 3*
- (2) *ht byr sh P-te-Hns (?) [...]*
- (3) *h-sp 11 'bt-4 pr sw 1*

Translation.— $\frac{1}{2}$.?. son of Thetmose has paid 3 kite, $\frac{2}{3}$ (the) basket-silver. Signed, Petekhons (?) [son of ...], $\frac{3}{4}$ year 11, Parmûte 1.

NOTES.—*Line 2.* *byr* = Copt. $\beta\iota\rho$ 'basket'. For the basket-tax cp. *G. O.*, I, § 199, p. 394, where a similar, probably the same, tax is raised *εις τιμὴν σπυρίδων* to meet the expenses of providing baskets for the transport of the State-money to the treasury at Alexandria.

Line 3. The writing is early Ptolemaic.

Receipts for palm-tax.

71. (P. 158) Thebes.

Augustus 13.

Demotic docket :

p 'sw n n hmt n h-sp 12.t n n bne.w

'The receipt for the coppers of year 12 for the (tax on) palm-trees .

NOTES.—The Greek receipt (*G. O.*, II, 356) to which this docket is attached dates from the 13th year of Augustus. Year 12 of the docket is that for which the tax was due.

'*sw* literally means 'payment', cf. *O. Strassb.* G. 141, note.

The tax on land under palm-trees occurs in Greek texts as *ὑπὲρ φοινικίωνων* and *ὑπὲρ γεωμετρίας φοινικίωνων*, cf. *G. O.*, I, p. 313 ff.

72. (B. 658) Thebes.

Augustus 26.

(1) *a.wt Ptwlwmes s Qwty-*

(2) *-ns (?) (a) p shn hr ht bne n h-sp 25*

(3) *n-t.t Ta-'Mn-htp (st) $\frac{1}{16}$ tmt (?) qt $\frac{1}{2}$ sh h-sp 26 n Gsr-*

(4) *-s 'bt-2 'h sw 20 sh Py-K*

(5) *s sp-2 (?)*

Translation.— $\frac{1}{2}$ Ptolomaïos son of Kotinos (?) has paid $\frac{2}{3}$ into the bank for (the) palm-silver of year 25, $\frac{3}{4}$ through Ta-amenhotp, (on) $\frac{1}{16}$ (arura), a total of $\frac{1}{2}$ kite. Written in year 26 of Caesar, $\frac{4}{5}$ Paope 20. Signed, Piko $\frac{5}{6}$ son of Piko (?).

NOTES.—*Line 3.* The reading *n-t-t 'Mn-htp* instead of *n-t.t Ta-'Mn-htp* is very unlikely.

73. (B. 329) Thebes.

Augustus 40.

(1) *a.wt Pa-'R s P-wr-ybt*

(2) *a p shn n-t.t P-šr-Mn hr*

(3) *ht bne n h-sp 39 (st) $\frac{1}{32}$ ob. 3 $\frac{1}{2}$ sh n*

(4) *h-sp 40 n Gysrs 'bt-4 'h*

(5) *sw 21 sh Gpls s ;Pykrtis*

Translation.— ¹ Paēr son of Pwereiebt has paid ² into the bank through Pshenmin for ³ (the) palm-silver of year 39 (on) $\frac{1}{32}$ (arura) $3\frac{1}{2}$ obols. Written in ⁴ year 40 of Caesar on Kiahk ⁵ 21. Signed, Kephalos son of Epikratēs.

74. (B. 483) Thebes.

Augustus 43.

- (1) *a.wt :Rws a p shn n-t.t Hns-Thwt s Pa-R p sht h-ntr* (supra lin.) *hr ht bne n h-sp*
42 (st) $\frac{1}{2} \frac{1}{4}$
- (2) *tmt (?) sttr 3 qt 1.t $\frac{1}{2}$ 'n n py hw 'n n-t.t Hns-Thwt s Pa-R hr ht bne n h-sp* 42
- (3) (st) *yh 1.t $\frac{1}{8} \frac{1}{16}$ tmt (?) sttr 5.t hn' (?) qt 1.t $\frac{1}{2}$ ob. $4\frac{1}{2}$ sh n h-sp* 43 *n Gysrs*
- (4) *p 'bt nt hw (sw) 10 sh Gpls s :Pykrts*
- (5) *'n 'bt-4 'h sw 18 Hns-Thwt s Pa-R hr ht bne*
- (6) *n h-sp 42 (st) $\frac{1}{16}$ qt $\frac{1}{2}$ ob. 1.t $\frac{1}{2}$ sh Gpls s :Pykrts*

Translation.— ¹ Erōs has paid into the bank through Khensthōwt son of Paēr the temple weaver (supra lin.) for (the) palm-silver of year 42 (on) $\frac{3}{4}$ (arura) ² a sum of 3 staters $1\frac{1}{2}$ kite. Likewise, on this day, also through Khensthōwt son of Paēr, for (the) palm-silver of year 42 ³ (on) $1\frac{1}{8} \frac{1}{16}$ (aruras) of land a sum of 5 staters and $1\frac{1}{2}$ kite $4\frac{1}{2}$ obols. Written in year 43 of Caesar, ⁴ the august month day 10. Signed Kephalos son of Epikratēs. ⁵ Likewise, on Kiahk 18 (through) Khensthōwt son of Paēr for (the) palm-silver ⁶ of year 42 (on) $\frac{1}{16}$ (arura) $\frac{1}{2}$ kite $1\frac{1}{2}$ obols. Signed, Kephalos son of Epikrates.

NOTES.—Line 3. One expected to find (st) $1.t \frac{1}{8} \frac{1}{16} yh$ instead.

75. (B. 238) Thebes.

Tiberius 3.

- (1) *a.wt P-4-Mnt s Pa-R a p s-*
- (2) *-hn hr ht bne-w n ntr.w n h-sp 2.t qt | qt $\frac{1}{2}$*
- (3) (|) *qt 'n sh n h-sp 3.t n Tybres Gesrs*
- (4) *Gesrs (sic) nt hw p 'bt nt hw sw 4*
- (5) *sh Gphls Py-K*

Translation.— ¹ Pftūmont son of Paēr has paid into the bank, ² for silver of palms of gods of year 2, (one) kite $\frac{1}{2}$ kite ³ (|) (one) kite again. Written in year 3 of Tiberius Caesar ⁴ Caesar (sic) who is august, the-august-month day 4 ⁵ Signed, Kephalos (son of) Piko.

NOTES.—Line 2. 'The palms of gods' i. e. 'temple palm-trees'.

Line 4. The-august-month = Sebastos = Thōwt. I do not know what the Greek letter at the bottom of the receipt means.

76. (P. 242) Thebes.

Tiberius 3.

- (1) *a.wt Pa-Mnt s P-šr-Mnt a p šn hr n bne.w n n ntr.w*
- (2) *n h-sp 4.t ob. 3.t $\frac{1}{2}$ / ob. 1.t $\frac{1}{2}$ / ob. 3.t $\frac{1}{2}$ 'n sh n h-sp 3.t (sic) n*
- (3) *Tybrys Gysr nt hw 'bt-4 pr*
- (4) *'lq sw 3*
- (5) *sh Gpls Py-K*

Translation.— 1 Pamont son of Pshenmont has paid into the bank, for the palms of the gods 2 of year 4, 3 $\frac{1}{2}$ obols / 1 $\frac{1}{2}$ obols / 3 $\frac{1}{2}$ obols again. Written in year 3 (sic) of 3 Tiberius Caesar who is august, Parmüte 4 3o, day 3. 5 Signed, Kephalos (son of) Piko.

NOTES.—Line 1. 'The palms of the gods' i. e. 'temple palm-trees'.

Lines 3-4. For Parmüte 3o, day 3 = 'Pakhons 3 on account of Parmüte' see No. 13/5, note.

77. (B. 855) Thebes.

Tiberius 16.

- (1) *a.wt Hr s Wn-nfr a p šn hr ht bne*
- (2) *n h-sp 15.t (st) $\frac{1}{8}$ $\frac{1}{32}$ qt 1.t $\frac{1}{2}$ ob. $\frac{1}{2}$ 'rm p wt a h ob. 1.t $\frac{1}{2}$*
- (3) *sh h-sp 16.t Tbrs Ksrs nt hw*
- (4) *p 'bt nt hw sw 13*
- (5) *sh ;Ntrws (?) Py-K*

Translation.— 1 Hōr son of Wennofre has paid into the bank for (the) palm-silver 2 of year 15, (on) $\frac{1}{8}$ $\frac{1}{32}$ (arura), 1 $\frac{1}{2}$ kite $\frac{1}{2}$ obol, with the prosdiagraphomena at the rate of 1 $\frac{1}{2}$ obols. 3 Written in year 16 of Tiberius Caesar who is august, 4 the august-month day 13. 5 Signed, Androus (?) (son of) Piko.

NOTES.—Line 4. The-august-month = Sebastos = Thowt.

78. (B. 717) Thebes.

Tiberius 17.

- (1) *a.wt Hr s Wn-nfr (a) p šn*
- (2) *hr bn h-sp 16 (st) $\frac{1}{8}$ $\frac{1}{32}$ qt 1 $\frac{1}{2}$ ob. $\frac{1}{2}$*
- (3) *'rm wt (a) h ob. 1 $\frac{1}{2}$ sh h-sp 17.t (n)*
- (4) *Tbrs Gsrs nt hw*
- (5) *'bt-2 'h sw 26 sh ;Ntrws (?) Py-K*
- (6) *Greek : ὄρος Οὐνώ(φριος)*

Translation.— 1 Hōr son of Wennofre has paid into the bank 2 for (the) palm of year 16, (on) $\frac{1}{8}$ $\frac{1}{32}$ (arura), 1 $\frac{1}{2}$ kite $\frac{1}{2}$ obol, 3 with prosdiagraphomena at the rate of 1 $\frac{1}{2}$ obols. Written in year 17 of 4 Tiberius Caesar who is august, 5 Paope 26. Signed Androus (?) (son of) Piko.

NOTES.—Line 2. By 'the palm of year 16' is to be understood 'the palm-tax of year 16'.

79. (B. 706) Thebes.

Tiberius 18.

- (1) *a.wt P-te-Mn-Py s Pa-Mnt hr bne*
- (2) *n ntr n h-sp 17 sttr 3 | 1.t $\frac{1}{2}$ | sttr 3 'n p wt*
- (3) *ob. $4\frac{1}{2}$ 'rm-w (?) sh n h-sp 18 n Tbrs*
- (4) *Qysrs nt hw p 'bt*
- (5) *nt hw sw 11 sh (Py)-K s Gpl[s] (?)*

Translation.— $\frac{1}{2}$ Petemenope son of Pamont has paid, for (the) palm $\frac{1}{2}$ of god of year 17, 3 staters / $4\frac{1}{2}$ / 3 staters again—the prosdiagraphomena, $\frac{3}{4}$ $4\frac{1}{2}$ obols, are with them (?). Written in year 18 of Tiberius $\frac{1}{2}$ Caesar who is august, $\frac{5}{1}$ the-august-month day 11. Signed Piko son of Kephalos (?).

NOTES.—*Lines 1-2.* By 'the palm of god of year 17' is meant 'the tax on temple palm-trees due for year 17'.

Receipt in respect of State palm-trees.

80. (V. 246) Edfu.

Tiberius (?) 1.

- (1) *Ns-sm-to.w (s) Pa-hy (s) Ns-sm-to.w sw n*
- (2) *bny Pr-o sttr 1.t qt $\frac{1}{2}$ ob. $1\frac{1}{2}$ sm (?)*
- (3) *h-sp 1.t tp pr sw 2*

Translation.— $\frac{1}{2}$ Essemtew (son of) Pakhy (son of) Essemtew. Price $\frac{1}{2}$ of State palm-trees (lit. palm-tree of the king), 1 stater $\frac{1}{2}$ kite $1\frac{1}{2}$ obols, rent (?) $\frac{3}{4}$ of year 1. Tobe 2.

NOTES.—*Line 2.* By palm-trees is to be understood the fruit of the palm-trees and not the palm-trees themselves, cf. No. 2/3-4, note. For 'the price of State palm-trees' or the $\tau\iota\mu\eta\ \delta\eta\mu\sigma\iota\omicron\nu\ \phi\omicron\lambda\upsilon\kappa\omicron\varsigma$, cf. *G. O.*, I, p. 310.

Receipt in respect of State-dues.

81. (B. 545) Thebes.

Auletes 28 (54 - 53 B.C.).

- (1) *Ns-Pth s Hr 'rm ne-f 'r.w n sh n.w n p hr 's (supra lin.) n nt d*
- (2) *n Py-K s ; Mnys wn 'rtb sw $3\frac{1}{2}$ | $1\frac{1}{2}$ $\frac{1}{4}$*
- (3) *| $3\frac{1}{2}$ 'n hn p 'rtb sw 7 nt 'y P-sr-Hns s Pe-f-tw-'.w-Mn*
- (4) *n n mt.w Pr-o nt 'y-f (supra lin.) n p hr 's n p hr n 'Mn P-'hy n h-sp 28*
- (5) *nt sh n wy m-bh 'Mn-R'-nsw-ntr.w p ntr 'o*
- (6) *st sp n 'p sh n h-sp 28 'bt-2 sm sw 3*
- (7) *sh Ns-Pth Hr*
- (8) *sh Ns-p-mt s Hr.*

Translation.— 1 It is Esptah son of Hōr and his colleagues the collectors of “The Old Region” (supra lin.) who declare 2 to Piko son of Ammonios : ‘There are $3\frac{1}{2}$ artabas of wheat / $1\frac{1}{2} \frac{1}{4} \frac{3}{4}$ / $3\frac{1}{2}$ again, from among the 7 artabas of wheat owing from Pshenkhons son of Peftu’umin 4 for the State-dues (lit. the King’s affairs) owing from him (supra lin.) for “The Old Region” which is the region of Amūn (called) Pohe (for year 28) 5 which is ceded before Amenrasontēr the great god. 6 They are credited : Written in year 28, Paōne 3 7 Signed Esptah (son of) Hōr. 8 Signed Espmēt son of Hōr.

NOTES.—Line 1. On *shn.w* = ‘collectors’, cf. *Theban Ostraca*, p. 39, note 7.

p hr’s ‘the Old Region’. Cf. second note on line 4.

Line 4. On *mt.w Pr-ō* ‘State dues (lit. things or affairs of the King)’ cf. SETHE, *Bürgsch.*, pp. 176 and 348. Cp. *mt h-ntr*, = temple dues, of *P. Cairo* 30630, 14 referred to in *Bürgsch.*, p. 348. In No. 83/2 the phrase *sw n mt Pr-ō* corresponds to *sw n Pr-ō* in No. 84/2 and each apparently means the same thing, namely, ‘State (lit. King’s) wheat’ i. e. wheat due to the State.

p hr’s ‘the Old Region’. For the reading *hr* and its meaning ‘region, country’ cf. SPIEGELBERG, *Etymologieen*, No. 32. Spiegelberg’s reading is supported by No. 275/2 where the same place name is written *p h*’s i. e. with *h* instead of *hr*. The writing *h* is already known in demotic through *Setne* V/10, 12, 38 and *Theban Ostraca*, D. 107/3, p. 35, in which latter it occurs in the compound preposition *h-dd* ‘upon’ (see *ibid.*, p. 36, note 3).

In *Theban Ostraca*, D. 19/2, p. 31, the phrase *p hr*’s is preceded by the words *p tmy n* ‘the village of’ which shows that it was the name of a village.

n p hr n’*Mn P-hy* ‘which is the region of Amūn (called) P-ohi’. The *n* before the words *p hr n*’*Mn* ‘the region of Amūn’ can be one of two things : the first, is that it can be the preposition *n* (old *m*) meaning ‘on (lit. in)’ as in the phrase *n p to* ‘upon earth’; and the second, which is more likely, is that it can be merely a particle introducing the phrase *p hr n*’*Mn* ‘the region of Amūn’ which defines *p hr*’s ‘the Old Region’. The use of *n* + noun in this way is not infrequent in demotic; and in all the instances where it occurs the *n* requires to be brought out in English by ‘namely’ or ‘that is’ e. g. THOMPSON, *Family Archive*, B/1-2 : *n wpty.w n n w’b.w n Wpwy* ‘the judges, that is, the priests of Wepwoi (Ophois); *ibid.*, B IV/4-5 : *Twt s P-te-’Tm n pe hy* ‘Twt son of Petetūm, that is, my husband’; *ibid.*, Vo. IV/4 : *Tmrqws n (?) p p’stts t qh Sywt* ‘Timarchos, that is, the epistates of the district of Siut’ (for other examples cf. *ibid.*, p. 12, note 4). The origin of this definitive *n* is to be found in old 1 which has sometimes a similar usage (cf. GARDINER, *Eg. Grammar*, § 227,5 and ERMAN, *Neuägypt. Grammatik* (1933) § 714) and which occurs in late Egyptian under the form *m* (cf. ERMAN, *ibid* § 702 and *Anmerkung*). It is rarely followed by enclitic *ge* (old *gr-t*) to form a compound *n-ge*, var. *m-ge*, with exactly the same function as *n* (cf. GRIFFITH-THOMPSON, *Mag. Pap. Lond. Leid.*, Verso 13/2). This latter is exactly the same as ⲛⲉⲓ : ⲛⲭⲉ so common in Coptic, while *n* by itself occurs in such cases as ⲁⲩⲧⲱⲟⲩⲛ ⲁⲉ ⲛⲓⲡⲉⲥⲛⲁⲩⲩ, ⲉⲃⲁⲣⲁⲧⲥ ⲛⲟⲩⲃⲱ and even ⲛⲧⲟⲩ ⲛⲓⲡⲁⲛⲱⲙ, where ⲡⲉⲥⲛⲁⲩⲩ, ⲟⲩⲃⲱ and ⲡⲁⲛⲱⲙ define each the suffix of the 3rd person pl. ȩ in ⲁⲩⲧⲱⲟⲩⲛ, the suf. 3rd pers. fem. c in ⲉⲃⲁⲣⲁⲧⲥ and the pronoun ⲛⲧⲟⲩ respectively.

P hr n’*Mn* (possibly to be vocalized *P-ho-en-amūn*) is probably the same as the Graecised place-name *Poanemūnis* mentioned in *G. O.*, II, 321, 702, 1341 and 1505 and described in 702 and 1341 as ‘the sacred island’, presumably, in the Nile in front of Thebes.

P-hy which means ‘the stable’ and whose Graecised form is *Pois* (cf. *Theban Ostraca*, p. 32, note 4) is here used in apposition to *p hr n*’*Mn*. In Nos. 269/3 and 271/4 it occurs in the fuller name

p hr (*n*) *P'-Py* 'the region of Pōhi' which is apparently the same as the Graecised name *Poenpois* of *Pap. gr. Taurin*, II, p. 45 (cf. *Theban Ostraca*, I. c.).

From this it appears that *p hr* 's 'the Old Region' (var. *p tmy n p hr* 's 'the village of the Old Region'), *p hr n 'Mn* 'the Region of Amūn (? = Poanemūnis), *P'-hy* (= Pois) and *p hr n P'-hy* (= Poenpois) 'the region of Pōhi' are all names for one and the same place, which is probably the sacred island Poanemūnis referred to above.

Line 6. From the writing the only reign to which I can assign year 28 is that of Auletes, 54/3 B.C.

82. (L. 7989 Formerly published in *Mél.*, p. 124) Thebes. Tiberius 16.

- (1) *h-t-f n w' sw e.ty(sic)-y-s n ke sp*
- (2) *a.'n P-te-'Mn-'Py s Pa-Mnt p šr.t (sic) T-šr.t-Hr-nfr*
- (3) *a p r Pr-'o hr mt Pr-'o n h-sp 16.t*
- (4) *sw (?) e-f (?) šp 10 $\frac{1}{6}$ / 5 $\frac{1}{12}$ / 10 $\frac{1}{6}$ 'n pr.t sh.t*
- (5) *5 / 2 $\frac{1}{2}$ / 5 'n (n) whm (?) 1 $\frac{1}{6}$ $\frac{1}{24}$ / $\frac{1}{2}$ $\frac{1}{12}$ / 1 $\frac{1}{6}$ $\frac{1}{24}$ 'n*
- (6) *sh n h-sp 16.t Tybrs Ke[s]rs*
- (7) *nt hwe 'bt-3 šm (sw) 21 sh Ty;nsys*
- (8) *p sh n r*

Translation.— † Copy of a receipt which I formerly issued : † Petemenope son of Pamont the son of Tshenḥarnūfe has paid † into the King's gate, for (the) State-dues of year 16, † 10 $\frac{1}{6}$ (artabas) of received (?) wheat (?) / 5 $\frac{1}{12}$ / 10 $\frac{1}{6}$ again; (for) field-corn † 5 (artabas) / 2 $\frac{1}{2}$ / 5 again. Again (?), 1 $\frac{1}{6}$ $\frac{1}{24}$ (artabas) / $\frac{1}{2}$ $\frac{1}{12}$ / 1 $\frac{1}{6}$ $\frac{1}{24}$ again. † Written in year 16 of Tiberius Caesar † who is august on Epēp 21. Signed Dionysios † the gate-scribe.

NOTES.—Line 1. Cp. VIERECK, *Ostr. aus Brüssel u. Berlin*, No. 63 : ἀντίγραφον, ἧς καὶ ἄλλοτε ἐξεδόμην ἀποχῆς. For 'sw = 'receipt' cf. SPIEGELBERG in VIERECK, *Ostr. Strassb.*, 141, note. Instead of *h-t-f n w' sw* No. 186/1, gives *h w' sw*. The infin. *ty* 'to give' is used where there should be the *stm-f* form *te*.

Receipts for the value of State-wheat.

83. (B. 1222) Thebes. Augustus 24.

- (1) *a.wt Ne-nht-Mnt s Hr-m-hb (?) a p sh n*
- (2) *hr p ht sw n mt Pr-'o n h-sp 23.t*
- (3) *sw 1 tmt (?) qt 1.t $\frac{1}{2}$ sh n h-sp 24.t n Gysrs*
- (4) *'bt-2 šm sw 24 sh ;Pykrts s Gphls*

Translation.— † Nekhtemont son of Ḥarmahib (?) has paid into the bank † for the silver of value of wheat of State-dues of year 23, † (for) one (artaba of) wheat, a sum of 1 $\frac{1}{2}$ kite. Written in year 24 of Caesar † on Paōne 24. Signed, Epikratēs son of Kephalos.

NOTES.—Line 2. For *mt-Pr-'o* = 'State-dues', cf. No. 81/4, note. *Sw n sw* 'value of wheat' = τιμὴ πυροῦ. Cf. *G. O.*, I, p. 290.

84. (B. 633) Thebes.

Augustus 27.

- (1) *a.wt P-te-Nfr-htp s P-te-Hns*
- (2) *a p shn hr sw n Pr-^o n h-sp 26.t*
- (3) [*sw 3½ (?)*] $\frac{1}{24}$ *tmt (?) sttr 2.t qt ob. 4 sh n h-sp 27.t*
- (4) *n Gesrs 'bt-2 sm sw 20 sh (?) .?*
- (5) *s Ptwl (?) .?*

Translation.— $\dagger$ Petenefhotp son of Petekhons has paid $\dagger$ into the bank for (the) value of State-wheat (lit. wheat of the King) of year 26, $\dagger$ (for) [$3\frac{1}{2}$ (?) $\frac{1}{24}$ (artabas of) wheat], a sum of 2 staters (one) kite 4 obols. Written in year 27 $\dagger$ of Caesar on Paōne 20. Signed, .?. $\dagger$ son of Ptol (?) ?...

NOTE.—*Line 3.* Assuming that the value of one artaba of wheat, as given by No. 83/3, was $1\frac{1}{2}$ kite the obliterated words would be *sw 3½*, making the total amount $3\frac{1}{2}\frac{1}{24}$ artabas.

Receipts for State-tax.

85. (P. 10934) Edfu.

Augustus or Tiberius 11.

- (1) *Pa-t-tbe (?) P-šr-'ho (?) p (?) tny*
- (2) *Pr-^o qt 1½ ob. 4½ (?) n (?) h-sp 11 'bt-2 'h (sw) 20.*

Translation.— $\dagger$ Patetbe (?) son of Pshenaḥo (?). The State-tax (lit. the King's tax), $\dagger$ 1½ kite 4½ (?) obols. Year 11, Paope 20.

NOTES.—*Line 1.* In the name *Pa-t-tbe*(?) we seem to have *t-tbe* as the feminine of the Coptic $\pi\epsilon\tau\epsilon\beta\epsilon$ 'Requirer' (CRUM, *Dict.*, p. 399) and so the name apparently means "he of the Requirer ($\text{N}\acute{\epsilon}\mu\epsilon\sigma\iota\varsigma$)".

Line 2. The writing is early Roman and year 11 may be that of Augustus or of Tiberius, more probably the latter.

86. (P. 9640) Elephantine (?)

Augustus (?) 15.

- (1) *P-te-Hnm Py-K*
- (2) *nt d n te-y mh sttr.t 3.t*
- (3) *hr h-sp 15.t (p) tny Pr-^o*
- (4) *sh h-sp 15.t tp 'h sw 12 sh P-b-'r-rh-f*

Translation.— $\dagger$ (It is) Petekhnūm (son of) Piko $\dagger$ who declares to (X) : 'I am paid in full 3 staters $\dagger$ for year 15 (for) (the) State-tax. $\dagger$ Written in year 15 on Thowt 12. Signed, Pmekhaf (?).

NOTES.—*Line 2.* Read (p) *nt d*.

The name of the addressee is left out by mistake.

te is defectively written.

Line 4. Year 15 is probably that of Augustus.

Pmekhaf (?) was probably an assistant to Petekhnūm.

P-b-'r-rh-f is the masc. form of *T-b-'r-rh-s* of *Ryl.*, p. 461.

87. (P 10914) Edfu.

Augustus 32.

- (1) *h-sp 32 'bt-3 pr (sw) 2 wt (?)*
 (2) *Twsths Lsmq's*
 (3) *p tny (?) Pr-'o h-sp 31 (?) qt 1.t*

Translation.— ; Year 32, Pamenhotp 2. ; Dositheos (?) (son of) Lysimakhos has paid $\frac{3}{4}$ the State-tax (lit. King's tax) of year 31—1 kite.

NOTE.—Line 2. The same tax-payer occurs in No. 11.

Receipts in respect of the fee on burials.

88. (L. 8011; see *Mél.*, p. 204) Thebes.

262-1 B.C.

- (1) *'n 'Mn-htp s Pa-rt ht qt $\frac{1}{2}$ (?) n ht mr hs*
 (2) *rn Br p rm T-s.t-tmy (?)*
 (3) *a.'n-w a t hs sh P-te-'Mn-nsw-to.w s P-wrm*
 (4) *n h-sp 24.t tp šm 'lq n Pr-'o Ptrw-*
 (5) *-ms s Ptrwms*
 (6) *'rm Ptrwms*
 (7) *pe-f šr*

Translation.— ; Amenhotp son of Paret has paid $\frac{1}{2}$ (?) silver kite for (the) silver of (the) chief of (the) necropolis ; in the name of Belle (?) the inhabitant of Tsi-time (?)³ who was brought into the necropolis. Signed, Petemestow son of *P-wrm*⁴ in year 24 on Pakhons 30 of King Ptolemy⁵ son of Ptolemy⁶ and Ptolemy his son.

NOTES.—Line 1. $\frac{1}{2}$ is apparently the reading, not 5, since the fee charged in these receipts is only $\frac{1}{2}$ silver kite on one corpse buried in the necropolis. Cf. next note.

ht mr hs 'silver of the chief of the necropolis'. Spiegelberg published four analogous receipts in respect of these dues : *B. M.* 5685, 5686, 5779 and 5749, in *A. Z.*, LIII, pp. 120-122. They date, like Nos. 88-90, from the IIIrd cent. B. C. He identifies them with the Greek ones of the IIInd cent. A.D. given for the tax called *τέλος ταφῶν* 'the tax on burials' on the ground that the amount paid in these was two drachmæ for each corpse which he believes to be the same as the one silver kite (i. e. 2 drachmæ), of *B. M.* 5686, 5779 and 5749. But the fee charged was not one silver kite in all the receipts. In *B. M.* 5685 the one silver kite is charged for the burial of two persons, a man and his wife. In our receipts—Nos. 88 (?), 89 and 90 (?)—the fee charged is $\frac{1}{2}$ silver kite. Moreover, the one silver kite of the IIIrd cent. B. C. cannot possibly be equal in value to the two drachmæ of debased silver of the IIInd cent. A.D. (the silver drachma of the IIIrd cent. B.C. was worth from five to six times that of the Ist cent. A.D. and still much more that of the IIInd). It is, therefore, impossible to assume that the fee on burials in the IIIrd cent. B.C. was identical with that of the IIInd cent. A.D. It should also be remarked that the *τέλος ταφῶν* was one imposed on cloth-dealers at the rate of 2 drachmæ to each shroud they sold and not for burying the dead in the necropolis. In the demotic receipts there is no mention whatever of cloth-dealers or the like. In No. 89 the person who pays the fee is a woman water-pourer and not a cloth-dealer.

No. 91 (?), of the 4th year of Domitian, shows that the fee still survived under the Romans (that is, of course, if the reading and interpretation of the demotic text are correct).

Line 4. Between 266-258 B. C. there appears a joint king with Ptolemy II (Philadelphus); he might have been an elder brother of Euergetes I, a son of Philadelphus by Arsinoe I, and died in 258 without leaving any mark in history (cf. BEVAN, *History of Egypt*, p. 66). Year 24 of this receipt is 262/261 B. C.

89. (P. 9699) Thebes.

254-3 B.C.

- (1) 'n Ta-'S t wh mw qt $\frac{1}{2}$ rn
- (2) Ns-Mn s Hr a.'n-w a t hs
- (3) sh Hr s Hr-m-hb a hrw
- (4) Hry-w s P-te-'Mn-nsw-to.w n
- (5) h-sp 32 'bt-3 sm (?) sw 1

Translation.—¹ Taēse the water-pourer has paid $\frac{1}{2}$ kite in the name of² Esmin son of Hōr who was brought into the necropolis. ³ Signed, Hōr son of Hārmaḥib for⁴ Heriew son of Petemestow in⁵ year 32 on Epēp (?) 1.

NOTE.—*Line 5.* From the handwriting year 32 can only be that of Philadelphus = 254/253 B. C.

90. (B. 920) Elephantine.

Probably 243-2 B.C.

- (1) 'n T-šr.t-Mn t rm P-'Gš ht qt $\frac{1}{2}$ (?) tny
- (2) mr hs rn.?. .
- (3) s Hr-sy-'S sh P-hb (?) n h-sp 5.t 'bt-2 pr sw 19

Translation.—¹ Tshenmin wife of Pekōsh has paid $\frac{1}{2}$ (?) silver kite, (the) share (?)² of (the) chief of the necropolis, in the name of .?. ³ son of Harsiēse. Signed Phib (?) in year 5 on Mkhir 19.

NOTES.—*Line 1.* It is not possible, in the absence of the definite article, to determine whether tny is meant for t tny 'the share' or p tny 'the tax'. Instead, however, of ht qt $\frac{1}{2}$ tny one might possibly read ht qt t tny '(one) silver kite, the share' etc.

Line 3. 'Year 5' is probably that of Euergetes I, 243/242 B. C.

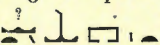
91. (B. 678) Thebes(?).

Domitian 4.

- (1) :Sgl; D-ho 'rm ne-f 'r.w
- (2) n rt.w n nt d n T-šr.t-pa-Mnt
- (3) te-n mh n p hmt n mr (?) n (?) hs.t (?)
- (4) n P-šr-'S sh n h-sp 4.t n
- (5) Twnty;nws
- (6) pe-n hry p ntr nt hwy
- (7) tp 'h sw 28

Translation.— † It is Asklas (son of) Deho and his colleagues ‡ the agents who declare to Tshenpamont : † ‘We are paid in full the copper of (the) chief(?) of (the) necropolis (?) † for (?) Pshenēse’. Written in year 4 of † Domitian † our lord the august god † on Thowt 28.

NOTES.—*Line 2.* Instead of ‘agents’ probably ‘supervisors or inspectors’; cf. *Ryl.*, III, p. 367.

Line 3. *hs.t* (?) is written 

Line 4. Pshenēse is presumably the man buried in the necropolis and on account of whom the money was paid.

Receipt for the tax on green-crops.

92. (L. 7868) Thebes (?)

Vespasian 3.

(1) *D-ho s Htr 'rm ne-f 'r.w*

(2) *n nt d n P-šr-Hns s sp-2 te-n mh pe-k tny pe-k mdl*

(3) *n pe-k sm n h-sp 3.t ;Wtwgrtrs*

(4) *Wspns Gestrs (sic) p ntr nt hwe*

Translation.— † It is Deho son of Hatre and his colleagues † who declare to Pshenkhons son of Pshenkhons : ‘We are paid in full thy tax (on) thine onions † (and) on thy grass for year 3 of Autocrator † Vespasian Caesar the august god’.

NOTES.—*Lines 1-3.* Deho and his colleagues are apparently $\tau\epsilon\lambda(\acute{\alpha}\nu\alpha\iota)$ $\lambda\alpha\chi(\alpha\nu\iota\kappa\omicron\upsilon)$ while the tax they refer to is the $\lambda\alpha\chi(\alpha\nu\iota\kappa\omicron\nu)$. Cf. *G. O.*, I, p. 250.

Line 3. The tail of the divine determinative of *Hns* in *line 2* came in contact with the numeral 3 in *line 3* below with the result that it made it look like the numeral 20.

Receipts for dyke-tax ($\chi\omega\mu\alpha\tau\iota\kappa\omicron\nu$).

93. (B. 1370 = De 138) Dendereh.

Tiberius 1.

(1) *p ws nbe h-sp 43*

(2) *P-t-rm-Tb (s) P-t*

(3) *h-sp 1.t Tbrys Gesrs*

(4) *tp pr sw 1 qt 3.t ob. 4.t*

Translation.— † The commutation (?) of dyke(-work) of year 43. † Paartbo son of Paat. † Year 1 of Tiberius Caesar. † Töbe 1. 3 kites 4 obols.

NOTES.—*Line 1.* Thompson (*P. S. B. A.*, XXXV, p. 153) takes *ws nbe* to be a longer title for the dyke-tax (usually expressed in the Theban receipts by the word *nbe* only) meaning literally ‘absence, or defect, of the dyke corvée’ and so to be the tax in money which was paid as commutation. For *nbe* = $\chi\omega\mu\alpha\tau\iota\kappa\omicron\nu$ ‘dyke-tax’, cf. *Theb. Ostr.*, p. 26, note 3. Yet it may be worth while adding that the word is possibly composed of two elements : the first *n* a *nisbe*-adjective meaning ‘that of’ and, the second, *be* =  (Wb. *Aeg. Spr.*, I, p. 417; 15, 16) or  (ib., p. 418; 1) meaning ‘breach in a dyke’, $\delta\acute{\iota}\alpha\kappa\omicron\mu\mu\alpha$. And thus the word would mean ‘work

on the *δαίνομα*” which exactly corresponds to the term *الجسر قطع* “to work on the breach in the dyke” in current use in modern Egypt. On the other hand the word might possibly be connected with *𓂏𓂏𓂏𓂏 nbyw* “protector” (*Wb.*, II, 245) and so means “protection or preservation (of the dykes)”.

Line 2. For the names *P-t-rm-Tb* and *P-t*, cf. No. 40/2, note.

93A. (B. 226) Thebes.

Tiberius 2.

- (1) *a.wt Mn-htp s P-te-Mn a p shn hr ht nbe*
 (2) *n h-sp 1.t sttr 1.t hn^c (?) qt ob. 4 | qt 1.t ½ ob. 2.t | sttr 1.t hn^c (?) qt ob. 4 n*
 (3) *pe-w (?) wt ob. 2.t ½ sh n h-sp 2.t n Tybrys*
 (4) *Gesrs nt hwy 'bt-3 sm (?) sw 18 sh Gpre s P[ykrts ?]*

Translation.— 1 Amenhotp son of Petemin has paid into the bank, for silver of dyke 1 of year 1, 1 stater and (one) kite 4 obols | 1 ½ kites 2 obols | 1 stater and (one) kite 4 obols again, 3 their prosdiagraphomena being 2 ½ obols. Written in year 2 of Tiberius 4 Caesar who is august on Epēp (?) 18. Signed Kephalos son of Epikratēs (?).

NOTES.—Line 2. For *hn^c (?)* cf. No. 23/3 note.

Line 4. Instead of *Gpre* better read *Gprs*.

94. (B. 742) Thebes.

Tiberius 3.

- (1) *a.wt P-wrše s P-šr-Mn a p shn hr*
 (2) *ht nbe n h-sp 2.t sttr 1.t | qt | sttr 1.t n 'rm pe-w wt*
 (3) *a h ob. 1.t ½ a t sttr 1.t sh n h-sp 3.t n Tybrys*
 (4) *Gysrs nt hwe 'bt-3 'h sw 8*
 (5) *sh Gphls s Py-K*

Translation.— 1 Pwershe son of Pshenamūn has paid into the bank, for 1 silver of dyke of year 2, 1 stater | (one) kite | 1 stater again, with their prosdiagraphomena 3 at the rate of 1 ½ obols to each stater. Written in year 3 of Tiberius 4 Caesar who is august, on Hathōr 8. 5 Signed, Kephalos son of Piko.

95. (B. 954) Thebes.

Tiberius 3.

- (1) *a.wt Pwly;s s P-te-Mn*
 (2) *a p shn hr ht nbe n h-sp 2.t sttr 1.t qt ½ ob. 2*
 (3) *| qt ob. 4 | sttr 1.t qt ½ ob. 2 n 'rm-w p wt ob. 2*
 (4) *sh n h-sp 3.t n Tybres Gesrs nt hwy 'bt-4 'h sw 11 sh Gphls s Py-K*

Translation.— 1 Polios (?) son of Petemin has paid 1 into the bank, for silver of dyke of year 2, 1 stater ½ kite 2 obols 3 | (one) kite 4 obols | 1 stater ½ kite 2 obols again. With them is the prosdiagraphomena, 2 obols. 4 Written in year 3 of Tiberius Caesar who is august, on Kiahk 11. Signed, Kephalos son of Piko

96. (L. 7758. Formerly published in *Mélanges*, p. 226) Thebes.

Gaius 5.

- (1) *a.wt Py-K s Pa-R hr [nbe]*
- (2) *n h-sp 4.t sttr 1.t qt ob. 4 'n s(-ywn) ob. 4½*
- (3) *p wt (a) h ob. 1½ sh n h-sp 5.t n Gys*
- (4) *Gesrs*
- (5) *;Wtwgrtwr nt-hw*
- (6) *p 'bt nt-hw 'lq sw 3 sh Py-K*
- (7) *s G. ?l.?*

Translation.— ¹ Piko son of Paēr has paid, for [(the) dyke] ² of year 4, 1 stater 1 kite 4 obols. Likewise (for) bath 4½ obols, ³ the prosdiagraphomena being at the rate of 1½ obols. Written in year 5 of Gaius ⁴ Caesar ⁵ Autocrator who is august, ⁶ the-august-month 30, day 3. Signed, Piko ⁷ son of Kephalos (?).

Notes.—This receipt has been inserted here by error. It should have been placed after No. 105 according to the chronological order of the texts.

Line 1. There should be no reasonable doubt as to the correctness of the restoration since the determinative as well as the sum paid for the tax are both in favour of the reading *nbe*. Revillout published this receipt (in *Mél.*, p. 226) together with others from the Louvre, Nos. 7992, 9080, 9064 and 9062 (*ib.*, pp. 201, 225 and 226), in respect of this tax which he incorrectly read as *bke*.

Line 6. The-august-month (i. e. Sebastos = Thowt) 30, day 3 = Paope 3 on account of Thowt; see No. 13/5, note.

97. (V. 217) Edfu.

Tiberius (?) 6.

- (1) *Ns-sm-to.w (?) Pa-hy p ws nb*
- (2) *h-sp 5.t sttr 1.t qt 1.t*
- (3) *h-sp 6 'bt-3 (?) 'h (sw) 27*

Translation.— ¹ Essemteu (?) (son of) Pakhy. The commutation (?) of dyke (-work) ² of year 5. 1 stater 1 kite. ³ Year 6, Hathōr (?) 27.

NOTE.—*Line 1.* For *ws* = 'commutation (?)', see No. 93/1, note.

98. (B. 967) Thebes.

Tiberius 9.

- (1) *a.wt Gmt s Hns-Thwt a p shn hr ht nbe n h-sp 8*
- (2) *sttr 1.t qt ob. 4 'rm pe-w wt ob. 4.t ½ sh n h-sp 9 n Tbrys*
- (3) *Gesrs nt hw p 'bt nme nt hw sw 17*
- (4) *sh Gphls s Py-K*

Translation.— ¹ Gmt son of Khesthowt has paid into the bank, for silver of dyke of year 8, ² 1 stater (one) kite 4 obols, with their prosdiagraphomena, 4½ obols.

Written in year 9 of Tiberius ³/₁ Caesar who is august, the new-august-month 17.
⁴/₁ Signed, Kephalos son of Piko.

NOTES.—Line 2. The sum of $4\frac{1}{2}$ obols paid for the prosdiagraphomena on 1 stater 1 kite 4 obols is interesting. One naturally expected $2\frac{1}{2}$ obols instead; cf. No. 7/4, note.
 Line 3. The-new-august-month (i. e. Neos Sebastos) = Hathôr.

99. (B. 827) Thebes.

Tiberius 16.

- (1) *a.wt P-wr s Lsmwgs* (appar. for *Lwsmgs*?) 'rm P-šr-Hr-
 (2) *-p-hrt pe-f sn a p šhn hr nbe h-sp 15*
 (3) *sttr 1.t qt (?) $\frac{1}{2}$ ob. 2.t (?) 'rm p wt a h ob. $1\frac{1}{2}$ sh n h-sp 16 n*
 (4) *Tbres Gsrs nt hwt p 'bt nmy*
 (5) *nt hwe sw 25 sh ??rw.?. Py-K*

Translation.— ¹/₁ Pwēr son of Lysimakhos (?) and Pshenhar- ²/₁ -pekhrat his brother have paid into the bank, for dyke(-tax) of year 15, ³/₁ 1 stater $\frac{1}{2}$ kite (?) 2 (?) obols, with the prosdiagraphomena at the rate of $1\frac{1}{2}$ obols. Written in year 16 of ⁴/₁ Tiberius Caesar who is august, the-new-august-month ⁵/₁ 25. Signed, ?rw? (son of) Piko.

NOTES.—Line 3. Instead of *sttr 1.t qt $\frac{1}{2}$ ob. 2.t* probably *sttr 1.t hn' (?) $\frac{1}{2}$ ob. 4.t (?)* 'one and a half staters 4 (?) obols' is to be read.

Line 5. The same banker signs Nos. 55, 56, 62, 77 and 78.

100. (B. 748) Thebes.

Tiberius 16.

- (1) *a.wt Šp-Mn s Pa-Hr (?) .? a p*
 (2) *šhn ht nb n h-sp 16 sttr 1.t qt ob. 4*
 (3) *'rm (?) p wt ob. 2.t sh n h-sp 16 n*
 (4) *Tbres Qsres nt hwe*
 (5) *'bt-3 šm (sw) 25 sh ?.ws*
 (6) *Py-K*

Translation.— ¹/₁ Shpemmin son of Pahar (?)?. has paid into the ²/₁ bank, (for) silver of dyke of year 16, 1 stater (one) kite 4 obols, ³/₁ with the prosdiagraphomena 2 obols. Written in year 16 of ⁴/₁ Tiberius Caesar who is august ⁵/₁ on Epēp 25. Signed .?ws ⁶/₁ (son of) Piko.

NOTES.—Line 1. *Šp-Mn*  is presumably an unetymological writing for *Šp-Mn*   = Σπεμμινς. Cf. GRIFFITH, *Ryl.*, p. 459. See also RANKE, *Personennamen*, p. 325, No. 23. The same name occurs in No. 190/3 *infra*.

Line 6. See No. 99/5, note.

101. (B. 258) Thebes.

Tiberius 17.

- (1) *a.wt P-4-sn.w s Hns-Thwt (a) p shn hr ht*
- (2) *nb h-sp 16 sttr 1.t qt ob. 4 pe-w (?) (wt) a h ob. 1.t sh h-sp 17*
- (3) *Tbrs Gsres nt hw p 'bt nt hw*
- (4) *sw 15 sh ?rw? Py-K*
- (5) *Greek : Φθουρνέως Χοσθώ(του).*

Translation.— ; Pftūsnew son of Khesthowt has paid into the bank, for silver of ; dyke of year 16, 1 stater (one) kite 4 obols, (with) their (prosdiagraphomena) at the rate of 1 obol. Written in year 17³ of Tiberius Caesar who is august on the-august-month⁴ 15. Signed .?rw? (son of) Piko.

NOTES.—Line 2. *wt* was left out by error.

Line 4. See No. 100/6, note.

102. (B. 946) Thebes.

Tiberius 17.

- (1) *a.w ...?... P-te-Hr-wr*
- (2) *a p shn ht nb h-sp 16 sttr 1.t qt ob. 4 pe-w (?) wt*
- (3) *ob. 2.t $\frac{1}{2}$ sh n h-sp 17 Tbrs Gsrs*
- (4) *nt hw p 'bt nmy nt hw sw 26*

Translation.— ; ...?... (son of) Peteharwēr has paid ; into the bank, (for) silver of dyke of year 16, 1 stater (one) kite 4 obols, their prosdiagraphomena being³ 2 $\frac{1}{2}$ obols. Written in year 17 of Tiberius Caesar⁴ who is august, the-new-august-month 26.

NOTE.—Line 4. The-new-august-month (Neos Sebastos) = Hathōr.

103. (B. 1375 = De 149) Denderah.

Tiberius 17.

- (1) *p wš nb h-sp 17*
- (2) *P-wr s .?.Tb*
- (3) *h-sp 17 p (?) ms Nb.t-h.t qt 3 ob. 4.t*

Translation.— ; The commutation (?) of (the) dyke(-work) of year 17. ; Pwēr son of .?.tbō. ³ Year 17, the (?) birth of Nephthys. 3 kite 4 obols.

NOTES.—Line 1. For *wš* = “commutation (?)” see No. 93/1, note.

Line 2. .?..Tb is apparently for *P-t-rm-Tb* of Nos. 47/2 and 57/2.

Line 3. The (?) birth of Nephthys = the 5th epagomenal day.

For the date ‘year 17 (of Tiberius)’, see *Archiv*, VI, pp. 125 and 126.

104. (B. 1312) Thebes.

Tiberius 18.

- (1) *a.wt P-šr-Ws'r s Hr a p šn*
- (2) *nb h-sp 17 sttr 1.t qt ob. 4 p (?) wt (?) a h ob. 1 $\frac{1}{2}$*
- (3) *sh n h-sp 18 Tbrs Gsrs nt hwe*
- (4) *p 'bt nt hwe 'lq sw 3 sh ??rw?*
- (5) *Py-K*

Translation.— ¹ Pshenwsire son of Ḥōr has paid into the bank, ² (for) (the) dyke(-tax) of year 17, 1 stater (one) kite 4 obols (with) the prosdiagraphomena at the rate of 1 $\frac{1}{2}$ obols. ³ Written in year 18 of Tiberius Caesar who is august, ⁴ the-august-month 3o, day 3. Signed ??rw? ⁵ (son of) Piko.

NOTES.—*Line 4.* The-august-month (i. e. Sebastos = Thowt) 3o, day 3 = Paope 3 on account of Thowt; cf. No. 13/5, note.

Lines 4-5. The same banker signs Nos. 55, 56, 62, 77, 78, 99, 100, 101.

105. (B. 811) Thebes.

Tiberius 23.

- (1) *a.wt P-te-Ws'r s P-te-Hnm hr nbe n h-sp 22*
- (2) *sttr 1.t qt ob. 4 'n (?) s.t(-'ywn) ob. 4 $\frac{1}{2}$ p wt a h ob. 1 $\frac{1}{2}$ sh n*
- (3) *h-sp 23 n Tbrs Qesrs*
- (4) *nt hwe p 'bt nme nt hwe*
- (5) *sw 25 Py-K s .?*

Translation.— ¹ Petewsire son of Petekhnūm has paid, for dyke(-tax) of year 22, ² 1 stater (one) kite 4 obols. Likewise (for) bath 4 $\frac{1}{2}$ obols, the prosdiagraphomena being at the rate of 1 $\frac{1}{2}$ obols. Written in ³ year 23 of Tiberius Caesar ⁴ who is august, the-new-august-month ⁵ 23. Piko son of .?.

Receipts in respect of payments for oil.

106. (C. 51091) Thebes(?).

Early Ptolemaic.

- (1) *'n P-wr-ybt s Pa-Mn ob. 1.t $\frac{1}{2}$ swn nh*
- (2) *n 'bt-4 pr sh Hr-s'S s Hr (?) -mn (?)*

Translation.— ¹ Pwereiebt son of Pamin has paid 1 $\frac{1}{2}$ obols for (the) price of oil ² of Parmūte. Signed Harsiēse son of Ḥarmēn (?).

NOTES.—*Line 1.* For the ἐλαϊά and the τιμὴ ἐλαίου, cf. *Theb. Ostr.*, pp. 72-74 and *G. O.*, I, p. 188 ff.

Line 2. The date is not mentioned; but the writing is early Ptolemaic.

107. (B. 1112) Elephantine (?).

Early Ptolemaic.

- (1) *Hry-w 'rm Ty-Hns ht (?) $\frac{1}{4}$*
 (2) *swn nh n 'bt-4 šm sh [...]*
 (3) *tp 'h 'lq*

Translation.— † Heriew and Teikhons. $\frac{1}{4}$ silver (kite ?) † Price of oil of Mesūrē. Signed [X] † on Thowt 30.

NOTES.—*Line 1.* *ht* can mean silver kite and not necessarily silver teben as has been proved by No. 132 below (see note there on line 1).

Line 3. The year is not mentioned; but the writing is early Ptolemaic.

108. (B. 1012) Elephantine.

Early Ptolemaic.

- (1) *'n Pa-Hnm (?) s P-hb ht (?) $\frac{1}{3}$*
 (2) *nh h-sp 16 'bt-2 šm sh P-ht*

Translation.— † Pakhnūm son of Phib has paid $\frac{1}{3}$ silver (kite ?). † Oil of year 16, Paōne. Signed Phatre.

NOTES.—*Line 1.* For the translation silver (kite?), cf. No. 107/1, note.

Line 2. The writing is early Ptolemaic; but I cannot say with certainty to which of the early Ptolemies year 16 belongs.

109. (B. 615) Thebes.

132-1 B.C.

- (1) *'n 'Mn-e.'r-ty-s s P-šr-Hns ht (?) $\frac{1}{4}$ (?) n (?) [swn (?)]*
 (2) *nh h-sp 39 'bt-3 (?) 'h (?) sh*
 (3) *Pa-rt 'bt-3 (?) 'h (?) sw 6*

Translation.— † Amenartaas son of Pshenkhons has paid $\frac{1}{4}$ (?) silver (kite ?) for (the) [price (?)] of † oil of year 39, Ḥathōr (?). Signed, † Paret on Ḥathōr (?) 6.

NOTE.—*Line 2.* From the handwriting year 39 can only be assigned to Euergetes II, 132/1 B.C.

110. (B. 929) Elephantine.

Late Ptolemaic.

- (1) *Thwt-'w s D-ho (qt?) 30 $\frac{1}{4}$*
 (2) *hr [p?] nh sh P-te-Hns h-sp 5.t tp 'h (?) (sw) 27*

Translation.— † Thetēw son of Deho. 30 $\frac{1}{4}$ (kite?) † for [the?] oil. Signed Petekhons in year 5 on Thowt (?) 27.

NOTES.—*Line 1.* Instead of 30 $\frac{1}{4}$ probably $\frac{1}{2} \frac{1}{4}$ is to be read. But a similar writing of 30 occurs in No. 109/2 in the numeral 39.

Line 2. For the same writing of *nh*, cf. No. 107/2.

Receipt for the tax (?) on madder.

111. (V. 327) Thebes.

Early Roman.

- (1) [X] Hr-s'S s P-šr-Hns e.'r-t
- (2) [p tny...] n Tm' n h-sp 2.t p nt d
- (3) [n Ns-na-Hmn]-w s P-nht.w (sic for Pa-n-nht.w) te-y
- (4) [mh n p (?) tny (?)] n pe-k nst
- (5) [n 'bt-X pr] n h-sp 2.t st šp n 'p
- (6) sh n h-sp 2.t 'bt-4 pr ss 6.

Translation.—¹ It is [X] (son of) Harsiēse son of Pshenkhons who has received² [the tax of...] in Jēme for year 2 who declares³ [to Esnakhomn]-ew son of Panekhate : 'I am⁴ [paid in full the tax (?)] on thy madder⁵ [for month X of the sowing season] of year 2. They are credited'.⁶ Written in year 2 on Parmūte 6.

NOTES.—Line 1. Bodl. Eg. ins., 345 (unpublished) also gives : (1) Hgmn hn' 'Plny's (2) e.'r-t p tny.?. "Hēgēmōn and Apollōnios who have received the tax on .?.". Cp. Ἀπόλλωνιος Διόσκωρος A...σ(εσ)η(μειωμαι) και εσχον τον εβολ(ον) : Theban Ostraca, No. 125, ll. 5-6, p. 145.

Line 2. The remaining part of the broken word does not suggest nst.

Line 3. The remaining part of the broken word suggests tny 'tax'; but the words in line 5 meaning 'they are credited' seem to refer to a sum of money rather than to the word tny which is singular. Probably n ht.w 'the silver (plur.)' are to be inserted before p (?) tny (?); and so the whole phrase would be 'I am paid in full the silver of the tax on thy madder etc.'.

Line 4. nst : I owe the translation of this word as 'madder' to Sir Herbert Thompson, who kindly suggested, in a letter dated March 11, 1935, that "it may be = Berl. Wb., II, 324, 337  a plant the root of which yields a red dye. This must almost certainly be the madder (Rubia tinctorum), which may well have been subject to tax or monopoly, as it is very important in industry".

Line 6. The writing is early Roman, but I am unable to say to which of the early Roman Emperors year 2 belongs.

Receipts in respect of tenth part (r-10).

Nos. 112-116 are receipts in respect of the r-10, or the tenth part. In No. 112 the tenth part of the excess produce of a vineyard (4 keramia of wine) is paid for the drink-offerings before Amenrasontēr. In No. 113 Panebkhōne pays 80 silver tebens(?) for the tenth part of his garden. In this latter case the 'tenth part' presumably means ἀπόμοιρα and by 'garden' is to be understood an orchard or kitchen-garden, not a vineyard, since the payment is made in money. The ἀπόμοιρα was a tax of one sixth (εκτη) of the produce, to be paid in so many keramia of wine on vineyards and to be paid in money on παράδεισοι (orchards and kitchen-gardens); but was also paid at the rate of one-tenth (δεκάτη) by certain privileged classes as has been shown by the bilinguals B. G. U. 1341, 1343 and 1344, where the Greek

ἀπόμοιρα corresponds to the demotic *r-10* 'one tenth' (cf. also *B. G. U.*, VI, p. 107). The 'tenth part' of No. 114 is presumably the ἀπόμοιρα of a vineyard since the payment is made in wine.

In No. 115 the tax-payer pays for his tenth part (i.e. ἀπόμοιρα) "10 (keramia of) wine amounting to $7\frac{1}{2}$ silver (teben)". This apparently means that the tax-payer paid wine to the value of a sum of $7\frac{1}{2}$ silver tebens which he was supposed to pay (on an orchard or a kitchen-garden).

The tenth part of No. 116 seems to refer to the ἐγκύκλιον, or fee on sales, which was normally fixed at the rate of ten per cent of the value of the property sold. The statement that the 70 (?) silver teben (?) paid for this tenth part were in respect of a certain month, might appear to contradict this suggestion, since, so far as I know, there are no instances of monthly payments in respect of the ἐγκύκλιον. Yet there is no reason why the ἐγκύκλιον should not have been collected on transactions during a single month.

112. (B. 1100) Thebes.

Early Ptolemaic.

- (1) 'n Wn-nfr s Hr-s-S hn p r-10 n n (?) h[w] (?)
- (2) ³hwt n pe-f km nt t (?) ³lle nt sh
- (3) wy m-bh 'Mn-R'-nsw-ntr.w n h-sp 6 'rp 4
- (4) | 'rp 2 | 'rp 4 'n e-w swt hr ne-w šwš[.w?]
- (5) wbe (?) n wtn.w m-bh 'Mn-R'-nsw-ntr.w
- (6) st šp n 'p sh n h-sp 7.t 'bt-4 šm sw 26
- (7) sh Hr-s-S s Hr sh P-hl-Hns 'Y-m-htp (?)

Translation.— 1 Wennofre son of Harsiēse has paid, for (lit. in) the tenth part of the profits (?) 2 of the tillage of his garden containing (?) vines which is ceded 3 before Amenrasontēr in year 6, 4 (keramia of) wine 4 / 2 (keramia of) wine / 4 (keramia of) wine again, delivered in their jars, 5 for the drink-offerings before Amenrasontēr. 6 They are credited. Written in year 7 on Mesūrē 26. 7 Signed, Harsiēse son of Hōr. Signed, Pkhelkhons (son of) Imhōtep (?).

NOTES.—*Line 2.* The full writing ³hwt, if correct, would be interesting, since it is usually written hwt in demotic. For hw hwt = "profits of tillage", cf. THOMPSON, *Family Archive*, Gloss. No. 209.

nt t (?) ³lle literally means "which holds vines".

Line 4. šwš (?) = ωοωογ "jar, clay vessel". The use of hr with such a meaning as 'in' is interesting. The preposition one naturally expects in such a context is hn, 'in'.

Line 5. wbe (?) = Copt. ογβε, ογε "for".

Line 6. The writing is apparently early Ptolemaic.

412A. (Demotic docket to P. 76. Greek text published in *G. O.*, II, 711. See also *Thesaurus*, p. 1056 and *Rev. Eg.*, VI, p. 7). Thebes. III cent. B.C.

Greek :

- (1) Λ Ζ Παῦνι β̄
- (2) Ποῆρις Θροτομοῦτος
- (3) ἀπομοίρας καὶ οἶνο-
- (4) λογίας εἰς τὸ Ζ Λ
- (5) οἶνον κε(ράμια) δέκα/κε(ράμια) ι.
- (6) Ἐρμίας.

Demotic :

- (7) sh P-šr-'Mn-'Py Pe-f-tw-'.w-Hns a rp r-10 10
- (8) | 5 | 10 'n h-sp 7 'bt-2 šm (sw) 2

Translation of the demotic.— 7 Signed Pshenamenope (son of) Peftū'ūkhons concerning oinologia ('rp) and apomoirā (r-10) : 10 (kerāmia) 8 | 5 | 10 again. Year 7, Paōne 2.

413. (B. 1363. Wooden tablet. Formerly published in *The Bodleian Quarterly Record*, No. 24, p. 315, A.) Gebelein. 107 B.C.

- (1) 'n Pa-n-Bhn s Twt
- (2) hn p r-10 n pe-f km
- (3) ht (?) 80 | 40 | ht (?) 80 'n
- (4) e pe-w wt hn-w
- (5) sh Ne-nht-f n h-sp 10.t 'bt-2 pr sw 9 (?)

Translation.— 1 Panebkhōne son of Twōt has paid 2 for the tenth part (apomoirā) of his garden 3 80 silver (teben) (?) | 40 | 80 silver (teben) (?) again, 4 their extra charge (?) being in them. 5 Signed, Nekhūtef in year 10 on Mkhir 9 (?).

NOTES.—Line 1. Pa-n-Bhn is presumably for Pa-nb-Bhn 'he of the lord of the tower (sc. Sobk)', cf. *Ryl.*, p. 161, note 10.

Line 4. wt seems to be the same word as that commonly occurring in the receipts of the Roman period, and meaning 'prosdiagraphomena' (cf. No. 7/4 n.). Here it apparently means 'extra charge'.

Line 5. Year 10 is that of Soter II and Cleopatra III, 108/107 B. C., cf. *Bodleian Quart. Rec.*, l. c.

414. (P. 9669) Karnak.

Possibly 101/100 B.C.

- (1) Hry-w s Gr.?. hn pe-f r-10 n h-sp 14
- (2) 'rp ke (?) 4 tmt (?) r-10 6 te-w ps 3 | 'rp r-10
- (3) 6 'n sh Tt s P-wr-5 h-sp 14 tp šm (?) (sw) 28 (?)

Translation.—¹ Heriew son of Gr. ? (has paid) for (lit. in) his tenth part (i. e. apomoira) of year 14 ¹/₄ other (?) (keramia of) wine. Total of apomoira : 6 (keramia), their half is 3 ¹/₂ 6 (keramia) of apomoira-wine again. Signed Twōt son of Pwertiw in year 14 on Pakhons (?) 28 (?).

NOTE.—*Line 3.* Year 14 is possibly that of Alexander I, 101/100 B. C.

115. (C. 50446) Karnak.

Possibly 101/100 B.C.

- (1) ¹/₂ Phn? (?) *n-t.t Ptw?* *n pe-f r-10 n h-sp 14.t*
 (2) *'rp 10 a (?) ht 7 ¹/₂ te-w pš 5 a (?) ht 3 ¹/₂ ¹/₄ | 10 a (?) ht 7 ¹/₂ 'n*
 (3) *a 'r pe-w 'sw tbn 1 ¹/₃ (n) t h.t hn.w sh Twt P-wr-5*
 (4) *n h-sp 14.t 'bt-3 šm (sw) 8*
 (5) *sh 'Y-m-htp s Thwt-e-'r-ty-s a 'rp 10 a (?) ht 7 ¹/₂ a h p nt sh hry*

Translation.—¹/₂ Phns (?) (has paid) through Ptw? for his one tenth (apomoira) of year 14, ¹/₄ 10 (keramia of) wine amounting to 7 ¹/₂ silver (teben), their half is 5 (keramia of wine) amounting to 3 ³/₄ silver (teben) | 10 (keramia of wine) amounting to 7 ¹/₂ silver (teben) again, ¹/₃ their previous payment of 1 ¹/₃ tebens being included in them. Signed, Twōt (son of) Pwertiw ¹/₄ in year 14 on Epēp 8. ⁵/₁ Signed, Imhōtep son of Thetartaas, in respect of 10 (keramia of) wine amounting to 7 ¹/₂ silver (teben), according to what is written above.

NOTES.—*Line 3.* 'sw is written . For the whole phrase cf No. 143/4, below.

Line 4. Year 14 is possibly that of Alexander I, 101/100 B. C. The same Twōt signs No. 114.

116. (L. 7919) Thebes (?).

Possibly Augustus or Tiberius 21.

- (1) *P-te-Hns s 'Mn-htp p byg*
 (2) *hr p 'bt mh 3 ht (?) 70 (?) n p r-10 h-sp 21.t*
 (3) *'bt-2 šm sw 24*

Translation.—¹ Petekhons son of Amenhotp the shipwrecked (?) (has paid) ¹/₄ for the 3rd month 70 (?) silver (teben) (?) for the one tenth (ἐγχύκλιον) of year 21 on Paōne 24.

NOTES.—*Line 1.* *p byg* apparently means 'the shipwrecked'. It is an epithet to the personal name preceding it; cf. *bg'w*, *Wb. Aeg. Spr.*, I, 482.

Line 2. It is not clear what is meant by '3rd month'.

Line 2. From the writing it appears that year 21 is that either of Augustus or of Tiberius.

Receipts in respect of vicesima.

117. (B. 1377 = De 158) Denderéh

Tiberius 7.

- (1) *p wš nb h-sp 7.t*
- (2) *Smwthrgrs P-^ct-*
- (3) *rm-Tb*
- (4) *h-sp 7.t p (?) ms Hr qt 3.t (ob.) 4.t*
- (5) *p r-20 p hw qt 1.t ob. 3.t $\frac{1}{2}$*

Translation.—¹ The commutation (?) of (the) dyke (-work) of year 7. ² Samothrax (son of) Paa-³rtbo. ⁴ Year 7, the-birth-of-Hôr; 3 kites 4 (obols). ⁵ The $\frac{1}{20}$, the (same) day, 1 kite $3\frac{1}{2}$ obols.

NOTES.—*Line 1.* For *wš* = “commutation” (?) see No. 103/1, note.

Line 4. Year 7 is that of Tiberius; see *Archiv*, VI, p. 126, introduction.

Line 4. The-birth-of-Hôr = the 2nd epagomenal day.

Line 5. This one-twentieth or five per cent tax occurs on several other receipts from Denderéh, and an account of it is given in *Archiv*, VI, p. 130, head V. It may be similar to the two per cent tax on sales of an ox (?) and of wood which is found on two Theban ostraka—*G. O.*, II, 1056 and 1076. Cf. MILNE, *History*, p. 164, head 19.

118. (B. 1384 = De 130) Denderéh

Tiberius 19.

- (1) *p r-20 h-sp 18.*
- (2) *Smwthrgrs (P-)^ct-rm-Tb*
- (3) *h-sp 19 'bt nt hwy .?. qt $\frac{1}{2}$ ob. 4.t $\frac{1}{2}$*

Translation.—¹ The $\frac{1}{20}$ of year 18. ² Samothrax (son of) Paartbo. ³ Year 19, (the)-august-month .?.; $\frac{1}{2}$ kite $4\frac{1}{2}$ obols.

NOTES.—*Line 2.* For the name (P)-^ct-rm-Tb, cf. No. 40/2, note.

Line 3. For the assignment of year 19 to Tiberius see *Archiv*, VI, p. 126, introduction.

Supplement to Nos. 117-118 (see also No. 120).

119. (B. 43) Thebes.

Augustus 28.

- (1) *a-wt Py-K p (?) rm nmh*
- (2) *a p shn n p 'p (?) .?. s Hr-wd*

(3) *hr* (?) *h-sp* 27.t *ht* (?) *qt* (?) *hr p r-20* (?)

(4) *sh n h-sp* 28.t *tp pr sw* 20

Translation.—¹ Piko the free man (?) has paid ² into the bank for (?) the account (?) of .?. son of Harwod ³ for (?) year 27 (one ?) silver (?) kite (?) in respect of the one twentieth (?). ⁴ Written in year 28 on Tōbe 20.

NOTES.—*Line 1.* The exact meaning of *rm nmh* is still obscure. It might mean “free labourer”, i.e. a man who earns his wages, as opposed to a slave. For a general discussion of the word, cf. THOMPSON, *Family Archive*, p. 75, note 7. Here it might simply be an epithet to Piko; but see No. 120/3, note.

Line 2. I do not know the exact meaning of the phrase *n p 'p*, if such is the reading. Its literal translation is apparently “for the account of”. Does it mean “to the credit of”? Instead of *p 'p* (?) .?., Sir Herbert Thompson kindly suggests “*P-hm* (?)—*nb*” the goldsmith “followed by a divine sign to indicate that it was originally derived from a god or his priest”, but cf. No. 120/3—*p 'p rm nmh*.

Line 3. The numeral 20 (?) in *r-20* (?) is curiously written with a flourish at the end which looks like ‘*n* “again”’; but there is nothing in the context to confirm this reading.

Line 4. The formula of the receipt decidedly points to the reign of Augustus.

Receipt for the so-called account of free men («*p 'p rm nmh*»).

120. (B. 400) Thebes.

Tiberius 3.

(1) *a-wt Hry-w s .? hr*

(2) *Tytms s Ws'r-wr a p shn hr*

(3) *p 'p rm nmh n h-sp* 2.t *sttr* 1.t | *qt* | *sttr* 1.t ‘*n*

(4) ‘*rm pe-w wt ob.* 1½ *sh n h-sp* 3.t *n Tbres*

(5) *Gesr[s]* [*nt hw*] [*month + season + day*]

(6) *sh Gphl[s]* [*Py-K*] (?)

Translation.—¹ Heriew son of .?. has paid on behalf of ² Didymos son of Wserwēr into the bank, in respect of ³ the account of free men of year 2, 1 stater / (one) kite / 1 stater again ⁴ with their prosdiagraphomena, 1½ obols. Written in year 3 of Tiberius ⁵ Caesar [who is august] [on...] ⁶ Signed, Kephalos (son of) [Piko] (?).

NOTES.—*Line 3.* For *rm nmh* cf. No. 119/1, note. But what does “the account of free men” mean? Impost on free trades? or census list of free-men?

Line 4. *pe-w* refers to *sttr* 1.t which is fem. singular. The scribe, presumably, had 4 drachmæ, and not one stater, in mind when he wrote *pe-w* ‘their’.

Receipts in respect of the police-tax.

121. (B. 252) Ekhmim(?).

Augustus 38.

- (1) *p rse n h-sp 38.t n-t.t Hrt*
 (2) *s D-ho ht (?) $\frac{1}{8} \frac{1}{16}$ sh .?*
 (3) *'rm ne-f 'r.w sh h-sp 38.t tp sm (?) sw 10*

Translation.—The guard of year 38. (Paid) through Khrat ¹ son of Deho $\frac{1}{8} \frac{1}{16}$ silver piece (?). Signed, .? ³ and his colleagues. Written in year 38 on Pakhons 10.

NOTES.—*Bodleian Eg. inscr.* 382, which belongs to the same Khrat s. of Deho, is marked "Ekhnin", presumably for Ekhmim, in pencil on Verso. The statement on the verso is not in itself conclusive evidence as to the find-spot; but I have had provisionally to accept it in the absence of evidence to the contrary.

Line 1. *rse*  = guard, watch, police, *φυλακή*; cf. THOMPSON, *Family Archive*, Gloss. 186, and SETHE, *Bürgsch.*, p. 470. Here it is apparently the name of a tax, the guard- or police-tax, for the maintenance of the local police. For the tax in respect of the *φυλακή*, cf. *G. O.*, I, p. 320. In the Ptolemaic period it was known as *φυλακτικόν* (cf. *P. Hibeh* 105, introd.).

Line 2. *ht $\frac{1}{8} \frac{1}{16}$* , ' $\frac{1}{8} \frac{1}{16}$ silver piece', = 3 drachmæ $4\frac{1}{2}$ obols.

Line 3. The writing decidedly points to the reign of Augustus.

122. (B. 222) Ekhmim(?).

Augustus 40.

- (1) *p rse h-sp 40.t*
 (2) *n-t.t Hrt D-ho (ht ?) $\frac{1}{8}$ 16 (sic., for $\frac{1}{16}$)*
 (3) *sh Ws'r-wr 'bt-4 pr sw 28 (?)*

Translation.—The guard of year 40. ¹ (Paid) by Khrat (son of) Deho $\frac{1}{8} \frac{1}{16}$ (silver teben ?). ³ Signed, Wserwēr on Parmūte 28 (?).

NOTES.—*Line 1.* Year 40 is that of Augustus. Cf. No. 121/3, note.

123. (B. 348) Ekhmim(?).

Tiberius 4(?).

- (1) *p rse h-sp 3.t n-t.t*
 (2) *Hrt D-ho ht (?) 8 (sic. for $\frac{1}{8}$) $\frac{1}{16}$*
 (3) *sh Ws'r-wr .?*
 (4) *'bt-4 sm 'lq tp 'h sw 27*

Translation.—The guard of year 3. (Paid) by ² Khrat (son of) Deho $\frac{1}{8} \frac{1}{16}$ silver (teben) (?). ³ Signed, Wserwēr .? . ⁴ on Mesūrē 30 Thowt 27.

NOTES.—*Line 1.* Year 3 must be that of Tiberius. The attribution of year 3 to this emperor is supported by Nos. 121 and 122 which belong to the same tax-payer (?) and which date from the 38th and 40th years of Augustus respectively—ostraka in the same collection and referring to the same individual are fairly close together in date.

Line 4. For “Mesūrē 30 Thowt 27” = “Thowt 27 on account of Mesūrē” cf. No. 13/5, note *ad fin.*

124. (B. 283) Ekmmim(?).

Tiberius 5.

- (1) *p rse h-sp 4.t Hrt D-ho*
- (2) *(ht ?) $\frac{1}{8} \frac{1}{16}$ h-sp 5.t tp 'h sw 19 sh (?) Hr*
- (3) *hn' ne-f 'r.w*

Translation.—The guard of year 4. Khrat (son of) Deho. ² $\frac{1}{8} \frac{1}{16}$ (silver teben ?). Year 5, Thowt 19. Signed (?) Hōr ³ and his colleagues.

NOTE.—*Line 2.* For the attribution of year 5 to Tiberius, cf. No. 123/1, note.

125. (B. 922) Ekmmim(?).

Probably Tiberius 8.

- (1) *p rse h-sp 7.t n-t.t*
- (2) *Hrt D-ho ht (?) $\frac{1}{8} \frac{1}{16}$ sh*
- (3) *Grytn hn' ne-f 'r.w*
- (4) *h-sp 8.t 'bt-3 'h sw 11*

Translation.—The guard of year 7. (Paid) by ² Khrat (son of) Deho $\frac{1}{8} \frac{1}{16}$ silver (teben) (?). Signed, ³ Kritōn and his colleagues ⁴ in year 8 on Hāthōr 11.

NOTE.—*Line 4.* For the attribution of year 8 to Tiberius, cf. No. 123/1, note.

Receipts in respect of ὑποκείμενα.

126. (P. 10931) Edfu.

Possibly Tiberius or Gaius 2.

- (1) *H'-Hr (?) s T-n.'m-w hn' Hr-qn s P-llw (?)*
- (2) *p (sic) nt d n P'-t-rm-Bht s Ptwe (?)*
- (3) *te-n mh (n) ht sp-2 (tbn) (qt) 1.t n hypwgy-*
- (4) *mnn h-sp 2.t 'bt-4 sm (?) sw 23*

Translation.—¹ It is *Khe^hhōr* (?) son of Jemmow and *Hr-qn* son of *Plilū* (?) ² who declare to *Paat-rem-Bht* son of *Ptolis* (?) : ³ “we are paid in full, in silver money, one (teben) and one (kite) for hypokeimena ⁴ of year 2”. *Mesūrē* (?) 23.

NOTES.—*Line 1.* I owe the reading of the name *T-n^hm-w* to Sir Herbert Thompson. It is “a title of Horus and other gods” and “is found in SPIEGELBERG, *P. Columbia* with Greek equivalent *σάμους*”. In hieroglyphic it occurs with others, in RANKE, *Namenbuch*, p. 387, Nos. 12-18. Cf. also No. 40/2, note *ad fn.*

Line 2. For the name *P-t-rm-Bht*, cf. No. 40/2, note.

Line 3. For (n) *ht sp-2* “in silver money”, cf. No. 10/4, note. See also Nos. 127/3; 193/4; 201/3; 203/3; 260/4.

Lines 3-4. The *hypwgymn* is presumably a transliteration of the genitive form of *ὑποκείμενα*, taxes the proceeds of which were assigned to particular officials for their remuneration (see V. MARTIN, *Les Épistratèges*, pp. 137 ff.).

Line 4. Year 2 is possibly that of Tiberius or of Gaius but very improbably that of Augustus, to judge by the writing.

127. (P. 10899) Edfu.

Possibly Tiberius or Gaius 3.

(1) *P-t-rm-Bht s P-te-Hr-sm-to-w*

(2) *p hypwgym; n h-sp 3.t*

(3) (n) *ht sp-2 (tbn) 1½ n (?) h-sp 3.t 'bt-4 šm*

(4) *sw 7*

Translation.—¹ *Paat-rem-Bht* son of *Peteharsemtew*. ² The hypokeimena of year 3 : ³ in silver money, 1½ (tebens). Year 3, *Mesūrē* ⁴ 7.

NOTES.—*Line 1.* For the name *P-t-rm-Bht*, cf. No. 40/2, note.

Line 2. *hypwgym* is presumably a defective transcription of *hypokeimena*, for which see No. 126/3-4, note. The use of the def. art. *p* suggests that it was treated as singular.

Line 3. For (n) *ht sp-2* “in silver money”, cf. No. 10/4, note. See also Nos. 126/3; 193/4; 201/3; 203/3; 260/4.

For the date see No. 126/4, note.

The ostrakon had previously been used for writing and the *n* preceding *h-sp* is apparently a remnant of a previous writing.

Receipts for rent and profits of tillage.

128. (B. 421) Thebes.

Possibly Augustus 17.

(1) *P-hf s Twt p nt d n Wn-nfr*

(2) *s P-te-p-šy te-y mh n p šm p [hw]*

(3) *hwt n p wn n yh a-r-k n yp.t [hr ?]*

(4) *p m^c n P-šr-ty-Mn sh n h-sp 17.t 'bt-2 [season X sw X]*

Translation.—¹ It is Phof son of Twōt who declares to Wennofre ² son of Petep-shāi : ‘I am paid in full the rent (and) the [profits] of ³ tillage of the portion of land which thou hast worked [on] ⁴ the estate (?) (lit. place) of Pshenteiamūn’. Written in year 17 on [day X] of the second month [of season X].

NOTES.—*Line 2.* For the restoration of *hw*, cf. Nos. 129/3 and 131/2.

Lines 2-3. For *p hw hwt* = ‘the profits of tillage (after payment of rent, taxes and expenses)’, cf. *Introduction*, Subsection 4o, pp. 54-5. For the reading *hwt*, cf. also No. 131/2 below.

Line 3, ad fn. *hr dd* ‘upon’ could not be the missing words as the missing part of the line seems, by comparison with those of lines 1 and 2, too small to hold them.

Line 4. From the writing ‘year 17’ seems to be that of Augustus.

129. (P. 1112) Thebes.

Augustus 21.

- (1) *P-šr-Mn p rt n Hns-p-R (?) p nt d*
- (2) *n P-te-Mn s Hr-s-S te-y mh*
- (3) *n p hw hwt n p yh n Pa-Hns*
- (4) *mte (sic) 'r (st) yh 4.t hn (?) $\frac{1}{4}$ n h-sp 21.t n Gysrs*
- (5) *mte-k ty p (?) 'rtb a (?) yh (?) 1 (?) a (?) Pr-o sh Ns-na-Hmn-w*
- (6) *s Py-K (?) a hrw-f hp b-r-f sh n h-sp 21.t 'bt-2 'h sw 2*

Translation.—¹ It is Pshenamūn the bailiff of Khensprē (?) who declares ² to Petemin son of Harsiēse : ‘I am paid in full ³ the profits of tillage of the land of Pakhons, ⁴ which amounts to 4 and $\frac{1}{4}$ (aruras) of land, for year 21 of Caesar; ⁵ and thou shalt pay (the tax ? of) the (?) (one ?) artaba per arura (?) to (?) the king’. Esnakhomnēw ⁶ son of Piko (?) wrote for him, as he was illiterate, in year 21 on Paope 2.

NOTES.—*Line 1.* Following immediately after *P-šr-Mn* is the word *s* ‘son’ after which the scribe presumably forgot to write the father’s name.

Line 4. *mte* is written in error for the relative *nt*.

Line 5. This obscure sentence probably refers to an ἀρταβία of one artaba per arura. Cf. *W. Grundz*, p. 187 ff. and references there.

Lines 5-6. Cf. No. 66/7 and note *ad loc.*

130. (P. 6177) Thebes.

Augustus 28.

- (1) *a-n Hry-w s Hry-w hr p šm hwe (supra lin.) n n yh*
- (2) *Pa-Hns s Pa-Hns 'rm 'S-wre.t ta Mn*
- (3) *a te-y (sic) mh p šm n hwe n h-sp 28 [.?..]*

- (4) *sh n h-sp 28 tp sm 'lq*
 (5) *sh Hr (s) Ws'r-e.'r-ty-s*

Translation.—¹ Heriew son of Heriew has paid for the surplus (?) harvest (?) of the lands ² of Pakhons son of Pakhons and Eswēre daughter of Menkhe, ³ to complete (lit. to cause to be paid in full) the surplus (?) harvest (?) of year 28, [. . ?.] (amount obliterated). ⁴ Written in year 28 on Pakhons 30. ⁵ Signed Hōr (son of) Wserartaas.

NOTES.—*Line 1.* The word *hwe* occurs in *Theb. Ostr.*, D. 49/2, p. 34, and *ibid.* 107/2, p. 35; Thompson translates it 'surplus'. Here the word follows immediately after *sm* and in line 3 it is governed by the preposition *n*. So we seem to have two cases in which *hwe* is used: in the first as a direct adjective, and in the second as an indirect adjective to *sm* 'harvest'. The 'excess or surplus harvest' is apparently synonymous with the *hw hwt* 'profits of tillage or excess-produce' of Nos. 128, 129 and 131.

Line 3. *te-y* is written in error for the infinitive *ty* 'to cause'.

Line 4. Both the formula of the receipt and the writing are in favour of assigning year 28 to Augustus.

131. (B. 789) Thebes.

Augustus 37.

- (1) *Ornys s Ty:n p nt d n*
 (2) *Pa-te s P-4-Mnt te-y mh n p sm p hw hwt*
 (3) *n pe yh' n h-sp 37 K[y]srs mte-y ty w'b(-f) n-k*
 (4) *a Pr-'o p ntr sh n h-sp 37 Kysrs*
 (5) *'bt-3 sm sw 20*

Translation.—¹ It is Kronios son of Diōn who declares to ² Patai son of Pftūmont: 'I am paid in full the rent (and) the profits of tillage ³ of my land for year 37 of Caesar and I shall keep (it) clear for thee ⁴ from the King (and) the god'. Written in year 37 of Caesar ⁵ on Epēp 20.

NOTES.—*Line 1.* For Patai, cf. No. 38/1, note.

Lines 3-4. After *w'b* the scribe left out in error the pronom. suf. *f*, which should refer to *pe yh* 'my land'. For *ty w'b(-f) n-k a* = 'to keep (it) clear for thee from', cf. *SETHE, Bürgsch.*, p. 275, § 36, *a*. By "the King (and) the god" is presumably meant "the State- and temple (-dues)". Cp., however, *Oxy.* 1628, ll. 20-23, ἐπὶ δὲ τῶν ἐκφορίων πλὴν τῶν τελεῶν, ἐάν τι πρὸς ἀπολλώνιος (the lessee) εἰς τὸ βασιλικὸν ἢ εἰς ἕτερον τι καθ' οὐνοῦν τρόπον ὑπὲρ Σαραπίωνος (the lessor) ἢ [τῆς γῆς, ὑπολογεῖτω ἀπὸ τῶν ἐκ]φορίων. The words ἢ εἰς ἕτερον τι "or for any other purpose whatever" might, however, imply (inter alia) 'the temple'. Cf. also *Ryl.*, XXXIV (frag. of farming agreement) *mte-n mh Pr-'o p ntr* 'and we will pay in full the king and the god'; and No. 273/8-9, *mte(-y) ty w'b n-k a p Pr-'o p ntr n (?) st (?) 2 yh* 'and I shall keep clear for thee, from the king and the god, 2 aruras of land'.

Receipts for salt-tax (*ἀλις*).

132. (B. 989) Elephantine.

251/0 B.C.

- (1) 'n Hr-m-hb (?) s 'Y-m-htp (?) hn^c T-sr.t-p-wr te-f rm.t ht $\frac{2}{3} \frac{1}{12}$
 (2) n ht (?) hm h-sp 35 sh Pa-M^c.t (?) s Hr n h-sp 35 tp šm (?) sw 6(?)
 (3) Greek : διὰ Δώρον τ-α
 (4) sh P-te-Wbst Ns-Hr

Translation.—Harmahib (?) son of Imhōtep (?) and Tshenpwēr his wife have paid $\frac{2}{3} \frac{1}{12}$ silver (kite) ² for salt-silver (?) of year 35. Signed, Pame (?) son of Hōr in year 35 on Pakhons (?) 6 (?). ³ Through Doros; 1 dr. 3 obols. ⁴ Signed, Petewbaste (son of) Eshōr.

NOTES.—*Line 1.* The equation of ht $\frac{2}{3} \frac{1}{12}$ with '1 dr. 3 obols' of line 3 shows that ht here means silver kite and not silver teben.

Line 2. Year 35 is that of Philadelphus, 251/250 B. C. since the writing is clearly early Ptolemaic. Moreover Doros of line 3, who is the tax-farmer, and Petewbaste son of Eshōr of line 4 occur in *B. G. U.*, 1331, a receipt for salt-tax of the 36th year (of Philadelphus).

The salt-tax is known in the Greek texts as *ἀλις*; cf. *G. O.*, I, p. 141, and *Introduction*, subsection 41, p. 55.

133. (B. 618) Thebes.

249/8 B.C.

- (1) D-ho (s) Pa (?) -sty (?) qt $\frac{1}{2}$ ht (?) hm
 (2) h-sp 37 sh Thwt-r-rh-s sh h-sp 3[7?]
 (3) 'bt-3 pr sw 16

Translation.—Deho (son of) Pa(?) -sty (?) (has paid) $\frac{1}{2}$ kite, salt-silver (?) of year 37. Signed, Thetarrekhs. Written in year 37 (?) ³ on Pamenhotp 16.

NOTE.—*Line 2.* Year 37 is that of Philadelphus, 249/248 B. C.; cf. No. 132/2, note.

134. (V. 284) Thebes(?).

IIIrd cent. B.C.

- (1) 'n Ta-p-Y^ch (?) t rm.t Šbty (?)
 (2) ht $\frac{1}{4}$ ht hm n h-sp 4.t sh P-wr s P-te-Mn
 (3) n h-sp 4.t tp šm (sw) 27 sh Pa-Thwt-p-y^ch (?)
 (4) n h-sp 4.t tp šm (sw) 27 a ht $\frac{1}{4}$ n ht hm h-sp 4.t
 (5) sh Ns-Mn s Nh-p-hrt a ht $\frac{1}{4}$
 (6) h-sp 4.t tp šm (sw) 27

Translation.—Tapooḥ (?) the wife of Shebty (?) has paid ² $\frac{1}{4}$ silver (kite), salt-silver of year 4. Signed, Pwēr son of Petamūn ³ in year 4 on Pakhons 27.

Signed, Pathetpooḥ (?) ⁴/₁ in year 4 on Pakhons 27 in respect of ¹/₄ silver (kite) for salt-silver of year 4. ⁵/₁ Signed, Esmin son of Khepekhrat concerning ¹/₄ silver (kite) ⁶/₁ in year 4 on Pakhons 27.

NOTES.—Lines 2, 3 and 5. For *ht* = silver (kite), cf. No. 132/1, note.
Lines 2 and 3. For the reading *ht* ¹/₄, cf. line 5 *ad fin*.

135. (L. 8031. See *G. O.*, II, 1624 and *Mél.*, p. 200) Thebes. IIIrd cent. B.C.

- (1) L ιη Παῦνι ια ἀλικῆς
(2) δι' Ἀπολλωνίου Πατεχᾶτις ι-ι
(3) *sh* *Thwt-e.'r-ty-s* (s) *P-te-Mnt*
(4) *Pa-n-nht(.w)* (s) *Hry-w qt* 5 (?) *ht* (?) *h[m]*
(5) *sh* *Hr-s-'S s Nht* (?) *n h-sp* 17
(6) *'bt-2 šm* (*sw*) 19

Translation lines 3-5. ³/₁ Signed, Thetartaas (son of) Petemont. ⁴/₁ Panekhate (son of) Heriew. 5 (?) kite, salt-silver. ⁵/₁ Signed, Harsiēse son of Ekhōt (?) in year 17, ⁶/₁ Paōne 19.

NOTES.—Line 2. Πατεχᾶτις must be a mistake for Πανεχᾶτις. Cf. line 4.
Line 4. *qt* 5 (?) looks like *qt* ¹/₃.
Line 5. Year 17 is probably the regnal year while year 18 (line 1) is the revenue one; cf. *P. Hibeh* 80/13-14, note.
For *Ekhōt*, cf. *Ryl.*, III, p. 274, note 11.

136. (B. 812) Thebes.

IIIrd cent. B.C.

- (1) *P-te-Hns s Ws'r-e.'r-ty-s* (?) *ht* (?) ¹/₄ (?)
(2) *n* (?) *ht hm n h-sp* 26 *sh* *'Nh-p-hrt*
(3) *n h-sp* 2[6] (?) [month + season] *sw* 2 (?)

Translation.—¹/₁ Petekhons son of Wserartaas (?) (has paid) ¹/₄ (?) silver (kite) (?) ²/₁ for salt-silver of year 26. Signed, Khepekhrat ³/₁ in year 2[6] (?) on [X month] day 2 (?).

NOTES.—Line 1. For *ht* = silver (kite), cf. No. 132/1, note.

137. (B. 834) Thebes.

IIIrd cent. B.C.

- (1) *T-šr.t-Mn ob.* (?) 1 *hm*
(2) *'bt-3 šm sh* *P-šr-Hns*
(3) *sh* *Pa-rt*

Translation.—¹ Tshenmin. 1 obol (?). Salt ² of Epēp. Signed, Pshenkhons.
³ Signed, Paret.

Receipts for beer-tax.

138. (B. 819) Thebes.

253/2 BC.

- (1) *Hr (?) - my (?) s P-šr-Mn ht qt $\frac{1}{2}$*
(2) *n pe-f ht (?) hnqe n h-sp 33 'bt-4 šm sw 9*
(3) *sh Tt a hrw E-f' nh*

Translation.—¹ Harmūi (?) son of Pshenmin (has paid) $\frac{1}{2}$ silver kite ² for his beer-silver (?) of year 33 on Mesūrē 9. ³ Signed Twōt at the bidding of Efōnekh.

NOTES.—*Line 2.* For the beer-tax, which occurs in the Greek texts under the name ζυθηρά, cf. *G. O.*, I, p. 369 ff.

Line 2. The writing is early Ptolemaic, and year 33 is that of Philadelphus, 253/252 B. C.

139. (P. 6470) Thebes.

IIIrd cent. BC.

- (1) *'n T-šr.t-Hns 'rm Ta-Im'*
(2) *hr p tny hnqe n h-sp 2.t*
(3) *ht (?) 12 sh .?. s Pa-Hrt (?)*

Translation.—¹ Tshenkhons and Tajēme have paid ² for the beer-tax of year 2 ³ 12 silver pieces (?). Signed, .?. son of Pakhrat (?).

NOTES.—*Line 2.* Year 2 is probably that of Euergetes I, 246/245 B. C.

140. (B. 1224) Thebes.

IIIrd cent. B.C.

- (1) *T-šr.t-Mn ht qt $\frac{1}{2}$ $\frac{1}{12}$ n ht hnq n*
(2) *h-sp 16 sh P-šr-Hns s P-te-Mn n*
(3) *h-sp 15 'bt-2 'h sw 11.*

Translation.—¹ Tshenmin (has paid) $\frac{1}{2}$ $\frac{1}{12}$ silver kite for beer-silver of ² year 16. Signed Pshenkhons son of Petamūn in ³ year 15 on Paope 11.

NOTES.—*Line 2.* Year 16 is probably that of Euergetes I, 232/231 B. C.

141. (B. 398) Thebes.

IIIrd cent. BC.

- (1) *'n T-šr.t-Thwt n p tny hnqe n h-sp[. .*
(2) *ht (?) 4 | 2 | 4 'n*

Translation.—Tshenthowt has paid for the beer-tax of year [..., 4 silver pieces (?) / 2 / 4 again.

142. (B. 1305) Thebes.

IIIrd cent. B.C.

- (1) 'n T-(šr.t ?)-Hr 'rm (p)e-s (?) [hy ?]
 (2) hn p tny hnq n h-sp. ?
 (3) [ht ?] 12 st šp (n) 'p

Translation.—T(shen ?)-hōr and her (?) [husband?] have paid 1 for (lit. in) the beer-tax of year ?. 12 silver pieces (?). They are credited.

NOTES.—Line 1. The scribe apparently left out šr.t (?), after T-, and p (?), of pe-s (?), after 'rm, by mistake.

143. (B. 944) Thebes.

IIIrd cent. B.C.

- (1) Ta-Thwt qt 3 1/4 n hnq pr Mnt nb To-dsr
 (2) 'bt-3 'h sh Pa-rt (s) E-f-nh (?)
 (3) 'bt-4 'h 'lq (?)
 (4) e'r p 'sw (?) 'bt-2 (?) 'h (?) qt (?) 2 (?) hn-w

Translation.—Tathowt (has paid) 3 1/4 kite for (the) beer of (the) temple of Mont lord of "The Holy Region" (during) Hathōr. Signed, Paret (son of) Efōnekh (?) on Kiahk 30 (?). The payment (?) for Paope (?)—2 kite (?)—is in them.

NOTES.—The Bodleian inventory describes the ostrakon as from Elephantine; but the phrase pr Mnt nb To-dsr in line 1 shows that it comes from Thebes.

Line 1. The word after nb was read by Revillout as *Manun* and afterwards by Spiegelberg (*Demotica*, I, p. 12) and Sethe (*A. Z.*, 69, p. 120, l. 4, note) as *M:tn* and *M:d(w)* (= Medamūt) respectively. Here it is read *To-dsr* "The Holy Region", a name of the western necropolis at Thebes, = Egyptian  (cf. *Wb. Aeg. Spr.*, vol. V, p. 228). *Pr-Mnt-nb To-dsr* (?) of *P. Berlin*, 3116, 4/12 and 6/19 = τὰ Κεραιεῖα of *Cas.* 8/4 and 13/9.

Line 3. The year is not mentioned; but the writing belongs to the IIIrd cent. B. C.

Line 4. Cf. No. 115/3.

144. (B. 262) Thebes.

Augustus 35.

- (1) a'n Pa-n-nht(w) 'rm te-f rm.t p tny
 (2) hnqe n h-sp 35 qt (?) 4.t (?)

Translation.—¹ Panekhate and his wife have paid the tax ² of beer of year 35, 4 (?) kite (?).

NOTE.—*Line 2.* The verbal form *a'n* in line 1 is peculiar to the Roman period; and year 35 must therefore, be that of Augustus.

Receipt for market-tax.

145. (V. 33) Thebes.

Reign of Claudius.

- (1) *Hr-my-hs s P-lyl 'rm* [*X*]
- (2) *s Prwts n nt d n 3-sn* [*w s X*]
- (3) *te-n mh n pe-k tny n hsbe.t* (supra lin.) *sh n h-sp* [*X n Tybers*]
- (4) *Glwtys Gysr* [*s Sbts*]
- (5) *n (?) Grm'kw* (sic) [*Wtwgrtr*] [*'bt-X*]
- (6) *šm sw 3*

Translation.—¹ It is Harmihōs son of Palil [and X] ² son of Protēs (?) who declare to Khemtsn[ēw] [son of X] : ³ 'We are paid in full thy market-tax'. Written in year [X of Tiberius] ⁴ Claudius Caesar [Sebastos] ⁵ Germanicus [Autocrator], [month X] ⁶ of the harvest season day 3.

NOTES.—*Line 1.* For the name Palil, cf. No. 66/2, note.

Line 3. *hsbe.t* = 20 Ck = ἀγορά 'market-place'; see SETHE, *Bürgsch.*, p. 265. Cp. τέλος ἀγορανομείου G. O., I, p. 131; *Oxy.* 44, 7.

The restored parts of the emperor's name in the transliterated text are borrowed from No. 66 above.

Line 5. I do not know the purpose of the *n* at the beginning of this line.

Receipt for barbers' tax.

146. (P. 9717) Thebes.

Tiberius 6.

- (1) *a-wt 'Nh-p-hrt s P-te-Nfr-htp a p shn n-t.t*
- (2) *P-šr-'O-phṯ-p-R' s H-f-n-Hns 'rm P-wrše s P-šr-'Mn*
- (3) *hr p tny n h'qe n h-sp 6.t sttr 9.t qt ½ ob. 3* | *sttr 4½ ob. 4½*
- (4) | *sttr 9 qt ½ ob. 3 'n 'rm pe-w wt a h ob. 1½ a t sttr 1.t nt hry*
- (5) *sh n h-sp 6.t n Tbres Gesrs nt hwe p 'bt nt hwe*
- (6) *'lq sh .? .? .? .?*

Translation.—¹ Khepekhrat son of Petenefhotp has paid into the bank through ² Pshen'apahtepre' son of Khefenkmons and Pwershe son of Pshenamün, ³ for the barbers' tax of year 6, 9 staters ½ kite 3 obols | 4½ staters 4½ obols ⁴ | 9 staters ½ kite

3 obols again with their prosdiagraphomena at the rate of $1\frac{1}{2}$ obols to each of the above staters. ⁵ Written in year 6 of Tiberius Caesar who is august, the-august-month ⁶ (day) 30. Signed, .?..?..

NOTES.—Line 3. *h'qe* = 'barber'; cf. *Wb. Aeg. Spr.*, III, p. 365, *h'k*. This tax is probably identical with that *ὑπὲρ κουρέων* of Greek Ostraka; cf. *G. O.*, I, § 68, p. 227.

Receipt for a tax (?) concerning elders.

147. (C. 51495) Hermonthis.

Trajan 4.

- (1) 'Mn-p-ym s P-wr-ybt p pregtwr
- (2) n t ewee.t mht.t n En-Mnt p (?) nt d n
- (3) P-4-Mnt s P-hf te-y mh n te-k qt 1.t
- (4) n hl-o n h-sp 4.t n ;Wtwgretwr
- (5) Gysrs Trey;ns nt mht

Translation.—¹ It is Amenpiom son of Pwereiebt the praktor ² of the Northern Quarter of Ermont who declares to ³ Pftūmont son of Phof : 'I am paid in full thy 1 kite ⁴ of (?) ..?.. of year 4 of Autocrator ⁵ Caesar Trajan the conqueror (lit. who captures or seizes).

NOTES.—Line 3. For the same writing of *qt* "kite", cf. No. 207/2, from Hermonthis.

Line 4. The word *hl-o* commonly means 'elder' in demotic, and is thus the equivalent of the Greek *πρεσβύτερος*. Sir Herbert Thompson kindly informs me that it is used in late Ptolemaic times of a temple priest (in unpublished Turin papyri of which he possesses copies and photos) and so is like the Greek word which has such a use. The word is apparently used here as the name of a tax; but I know of no tax on elders, whether temple-elders or otherwise.

Receipts for dromos-tax.

148. (B. 1408 = De 27) Dendereh.

Tiberius 8.

- (1) t hft-hr.t h-sp 8.t
- (2) P-t-rm-Tb P-t-(a.)t-n.'m-w
- (3) h-sp 8.t 'bt-4 šm sw 6 qt 1.t

Translation.—¹ The dromos (-tax) of year 8. ² Paartbo (son of) Paatejemaw. ³ Year 8, Mesūrē 6. 1 kite.

NOTES.—Line 1. For *hft-hr.t* = dromos (-tax), cf. *Archiv*, VI, p. 130, IV. Thompson suggests that this was a market tax (*ibid.*), presumably for the upkeep of the local market (cf. MILNE, *History*, p. 167) which was apparently held on the dromos of the temple at Denderah. In Thebes the market-tax was called *p tny n hsbet*; cf. No. 145/3.

Line 2. For the meanings and Graecised forms of the names *P-^ct-rm-Tb* and *P-^ct-(a.)t-n.³m-w*, cf. No. 40/2, note.

Line 3. For the attribution of year 8 to Tiberius, cf. *Archiv, ibid.*, p. 125, introduction.

149. (B. 1369 = De 137) Dendereh.

Tiberius. 15.

- (1) *t hft-hr.t h-sp 14*
- (2) *P-^ct-rm-Tb (s) P-^ct-a.t-n.³m-w*
- (3) *h-sp 15 p 'bt nt hwe sw 6 qt 1.t ob. 1.t*

Translation.—¹ The dromos (-tax) of year 14. ² Paartbo (son of) Paatejemaw.
³ Year 15, the-august-month day 6. 1 kite 1 obol.

NOTES.—*Line 2.* Cf. No. 148/2, note.

Line 3. For the attribution of year 15 to Tiberius see No. 148/3, note.

150. (B. 1416 = De 176) Dendereh.

Tiberius 19.

- (1) *t hft-hr.t h-sp 19*
- (2) *Swmthrgs*
- (3) *P-^ct-rm-Tb*
- (4) *h-sp 19 'bt-4 pr (?) sw 22 (?)*
- (5) *qt 1.t (?) ob. 1 $\frac{1}{2}$ (?)*

Translation.—¹ The dromos (-tax) of year 19. ² Samothrax ³ (son of) Paartbo
⁴ Year 19, Parmüte (?) 22 (?). ⁵ 1 (?) kite 1 $\frac{1}{2}$ (?) obols.

NOTES.—*Line 3.* Cf. No. 148/2, note.

Line 4. For the attribution of year 19 to Tiberius see No. 148/3, note.

151. (B. 1368 = De 168) Dendereh.

Tiberius or Gaius 2.

- (1) *t 'pe h-sp 2.t*
- (2) *P-sn-2 (P)-^ct-rm-Tb*
- (3) *h-sp 2.t 'bt-2 sm (?) sw 10 (?) qt 2.t*
- (4) *t hft-hr.t qt 1.t ob. 1.t $\frac{1}{2}$*
- (5) *p qlm qt $\frac{1}{2}$ ob. 2.t*

Translation.—¹ The poll of year 2. ² Psensnaw (son of) Paartbo. ³ Year 2, Paōne (?) 10 (?). 2 kites. ⁴ The dromos(-tax), 1 kite 1 $\frac{1}{2}$ obols. ⁵ The stephanos(-tax), $\frac{1}{2}$ kite 2 obols.

NOTES.—*Line 2.* For the vocalisation Paartbo, cf. No. 40/2, note.

Line 5. For *p qlm* = the stephanos (or wreath)-tax, cf. *Archiv*, VI, p. 131, VI. See also Nos. 188 and 189, below.

Receipts for bath-tax.

152. (P. 6240) Thebes.

Augustus 33.

- (1) *a-te-y* (sic) *P-wr-ybt s P-te-Hr-(p)-bk*
- (2) *hr t s'-yn n P-4-Mnt*
- (3) *s P-wr 'rm ne-f 'r.w qt 1.t*
- (4) *sh n h-sp 33 'bt-4 šm sw 25 n Gsrs*

Translation.—¹ Pwereiebt son of Peteħarpebēk has paid, ² for the bath(-tax) of (?) Pftūmont ³ son of Pwēr and his colleagues, 1 kite. ⁴ Written in year 33, Mesūrē 25, of Caesar.

NOTES.—*Line 1.* *a-te-y* is an erroneous writing for *a-te*.

Line 2. *s'-yn* is an abbreviated writing for the fuller *s.t'-ywn* = *σιτοοὔν* “bath”; cf. Nos. 153-158. Here, as also in the following examples, it is the name of the tax known in Greek texts as *βάλανιον*. Cf. *G. O.*, I, pp. 165 ff. and *Theb. Ostr.*, pp. 99 ff.

Line 4. There are the remains of a deleted writing under the *s* and *r* of *Gsrs*.

153. (P. 212) Thebes.

Augustus 36.

- (1) *a-'n Hr s P-šr-Mnt p s-n-nh (?) a*
- (2) *p shn hr (?) p (?) hmt (?) n s.t'-y-*
- (3) *wn n h-sp 35.t hn p (sic) rm.w n P-te-Hr-p-bk*
- (4) [*qt 1.t*] / *qt ½* / *qt 1.t 'n sh n h-sp 36 tp šm (?) sw 2 (?)*

Translation.—¹ Hōr son of Pshenmont the oil (?)-merchant has paid into ² the bank for (?) the (?) copper (?) of bath ³ of year 35—among the men of Peteħarpebēk—⁴ [1 kite] / ½ kite / 1 kite again. Written in year 36 on Pakhons (?) 2 (?).

NOTES.—*Line 3.* *rm.w* might have been treated collectively with the meaning ‘body of men’, and therefore been treated as singular with the sing. def. art. *p* instead of the plur. *n*.

154. (B. 363) Thebes.

Tiberius 4.

- (1) *a-wt 3-sn.w s Pa (?) ..? a p shn hr t s.t-*
- (2) *eywn n h-sp 4.t qt / qt ½ / qt 'n 'rm pe-w*
- (3) *wt a h ob. 1½ a t sttr 1.t sh n h-sp 4.t n*
- (4) *Tbrys Qysrs*
- (5) *nt-hw 'bt-4 pr[....*

Translation.—¹ Khemtsnēw son of Pa (?) .?. has paid into the bank, for the bath ² of year 4, (one) kite / ½ kite / (one) kite again together with their ³ prosdiagrapho-

mena at the rate of $1\frac{1}{2}$ obols to each stater. Written in year 4 of ⁴ Tiberius Caesar
⁵ who is august on Parmûte [....]

155. (B. 1418 = De 98) Dendereh.

Tiberius 16.

- (1) [?]
¹ *t s.t-eywn h-sp* 16
 (2) *Hr p [hm] s P-^ct-rm-Tb*
 (3) *tp pr sw 2 qt 20*
 (4) *Pa-hy p 'o s Ns-Hr*

Translation.—¹ The bath of year 16. ² Hôr the younger son of Paartbo (has paid)
³ on Tôbe 2 twenty kites. ⁴ Pakhy the elder son of Eshôr.

NOTES.—*Line 1.* For the assignment of year 16 to Tiberius, cf. *Archiv*, VI, p. 126, introduction.
Line 2. Cf. No. 151/2, note.

156. (B. 1395 = De 110) Dendereh.

Tiberius 17.

- (1) [?]
¹ *t s.t-eywn h-sp* 17
 (2) *P-^ct-rm-Tb P-^ct-(a.)t-n.'m-w*
 (3) *'bt-4 šm 'lq qt 20*

Translation.—¹ The bath of year 17. ² Paartbo (son of) Paatejemaw (has paid)
³ on Mesûrê 30 twenty kite.

NOTES.—*Line 1.* For the assignment of year 17 to Tiberius, cf. No. 155/1, note.
Line 2. Cf. No. 148/2, note.

157. (B. 1388 = De 94) Dendereh.

Tiberius 18.

- (1) [?]
¹ *t s.t-eywn h-sp* 18.t
 (2) *Swm;trks (P)-^ct-rm-Tb*
 (3) *'bt-4 šm 'lq hw (?) ms (?) Nb.t-h.t*
 (4) *sh Hr. ? (P)-^ct (?) . ?*

Translation.—¹ The bath of year 18. ² Samothrax (son of) Paartbo (has paid)
³ on Mesûrê 30, (the)-birthday-of-Nephthys (amount left out). ⁴ Signed, *Hr.* ?
 (son of) Paat (?) . ?.

NOTES.—*Line 1.* For the attribution of year 18 to Tiberius, cf. No. 155/1, note.
Line 2. Cf. No. 151/2, note.
Line 3. The-birthday-of-Nephthys = the 5th epagomenal day. For Mesore 30, the-birthday-
 of-Nephthys, cf. No. 13/5, note.

158. (B. 1399 = De 109) Dendereh.

Tiberius or Gaius 2.

- (1) *t s.t-eywn h-sp 2.t*
 (2) *P-wr P-t-rm-Tb*
 (3) *'bt-3 sm sw 28 qt 20*

Translation.—¹ The bath of year 2. ² Pwēr (son of) Paartbo (has paid) ³ on Epēp 28 twenty kites.

NOTES.—*Line 1.* Year 2 is probably that of Tiberius or of Gaius; cf. *Archiv*, VI, p. 126, introduction.

Line 2. Cf. No. 151/2, note.

159. (B. 287) Thebes.

Augustus 37.

- (1) *;Plnys 'rm Hns-Thwt n nt d*
 (2) *n P-sr-S s Ns-mt te-n mh n te-k*
 (3) *hn.t n (t) s.t-eywn n h-sp 37 (n)*
 (4) *Gysrs*

Translation.—¹ It is Apollōnios and Khesthowt who declare ² to Pshenēse son of Esmēt : 'We are paid in full thy ³ dues (?) of (the) bath of year 37 ⁴ of Caesar.

NOTES.—*Line 3.* The word *hn.t* is explained by Revillout (*Mélanges*, p. 225) as a 'taxe sur les maisons'. But there is nothing to justify his view, which is evidently founded on his own copies (*ibid.*, pp. 225 and 227), in which the word appears with the house-determinative and which, by comparison with the originals, of which the facsimiles of two have been reproduced here as Nos. 160 and 162, proved to be incorrect. Curiously enough he copies the word in *all* his examples with the house-determinative appended to it! Moreover, he translates *t s.t-eywn* 'the bath' as a place-name called *Pengis*!

Our texts give a variety of spellings for the same word : *h'en.t* (160), *hne.t* (161, 162), *hny.t* (163), *hyn.t* (164 ?, 165), *hn[.t?]* (166) and *hn?* (?) (167). It occurs, in the same form as in this example, in a demotic docket to a Greek receipt for *balaneion* (VIERECK, *O. Strass.* 263) where Spiegelberg wrongly translates it 'Bank'. Here and in No. 166 (?), as well as in *O. Strass.* 263, referred to above, the word is written with **K** as determinative, while in the rest it occurs with none at all. Here again, as also in Nos. 161-165 and 167, it forms part of the phrase *t(-ek) hn.t n (t) s.t-eywn* while in Nos. 160 and 166, as in *Strass.* 263, it occurs alone. It may be noticed that in *O. Strass.* 263 the word refers to the *balaneion* of the Greek receipt to which the demotic docket is attached; and it is therefore presumably a short writing of the fuller title *t hn.t n t s.t-eywn*, which latter is apparently the equivalent of the *balaneion* in question, and which may quite reasonably be translated 'the dues of the bath' : thus with *hn.t* meaning 'rate', 'dues', 'fee', or the like. Sir Herbert Thompson thinks that the *hne.t* of No. 161/3 is perhaps the same word as that in SORTAS, *P. Lille*, 29/6.

160. (L. 7896. Previously published : *Mél.*, p. 225) Thebes.

Tiberius 1.

- (1) ;Sgl; p nt d n Ptwles s Pa-Mnt
 (2) te-y mh n t h[?]en.t n h-sp 1.t sh n h-sp 1.t n Tybres
 (3) Gesrs nt hw 'bt-3 šm 'lq sh .?..?..

Translation.—; It is Askla(s) who declares to Ptolis son of Pamont : ; 'I am paid in full the rate (?) of year 1'. Written in year 1 of Tiberius ; Caesar who is august on Epēp 3o. Signed, .?..?..

NOTES.—Line 2. For h[?]en.t = 'rate' or 'dues' (?), cf. No. 159/3, note. Here it is presumably a shorter writing for the full phrase t h[?]en.t n t s.t-eywn 'the dues (?) of the bath'.

161. (P. 6532) Thebes.

Tiberius 6.

- (1) Ws'r-wr s Yr-Hr-r-w p nt d n
 (2) D-ho s Pa-Mnt te-y mh n
 (3) sw $\frac{1}{12}$ hr t hne.t n t s[.t]-eywn
 (4) n h-sp 6 sh n h-sp 6 n Tybrs
 (5) Gysrs nt hwy
 (6) 'bt-2 šm (?) sw 14.

Translation.—; It is Wserwēr son of Ienḥarow who declares to ; Deho son of Pamont : 'I am paid in full $\frac{1}{12}$ (artaba of) wheat for the dues (?) of the bath ; of year 6'. Written in year 6 of Tiberius ; Caesar who is august ; on Paōne (?) 14.

NOTES.—Line 3. For similar payments in kind for the bath, cf. *G. O.*, II, 1587 (and *B. L.*, *ad loc.*) and *VIERECK: O. Strass.* 44o (and *B. L.*, *ad loc.*).

Here the word hne.t is written differently as  e —, presumably a purely phonetic rendering of the same word discussed in No. 159/3, note.

162 (L. 7991. Previously published : *Mél.*, p. 227) Thebes.

Tiberius 7.

- (1) ;Prw s ;Mwnys 'rm ne-f 'r.w n nt d
 (2) n Pa-Mnt s P-šr-Mnt te-n mh n t hne.t n t s.t-
 (3) eywn n h-sp 7.t n Tbrs Gysr
 (4) 'bt-4 šm sw 20

Translation.—; It is Apollō (?) son of Ammōnios and his colleagues who declare ; to Pamont son of Pshenmont : 'We are paid in full the fee (?) of the ; bath of year 7 of Tiberius Caesar (4) on Mesūrē 20'.

163. (B. 508) Thebes.

Tiberius 9.

- (1) [Prw (?)] s : M[wn]ys 'rm ne-f 'r.w
- (2) [n] nt d [n] [X] s .?. 'rm Pa-hrt
- (3) s [Py]-K te[-n] mh [n] t hny.t n t s.[t]-
- (4) eywn.t n h-sp 9.t n Tby[rs]
- (5) Gysrs tp šm sw 5

Translation.—It is [Apollō (?)] son of Amm[ōn]ios and his colleagues † who declare [to] [X] son of .?. and Pakhrat ‡ son of [Pi]ko : 'We are paid in full the dues (?) of the † bath of year 9 of [Tibe]rius ‡ Caesar on Pakhons 5.

NOTES.—*Line 1.* The full name is probably :Prw s :Mwnys, i. e. the same man who gave the last receipt (No. 162) for year 7 of Tiberius. The first stroke of the y in :Mwnys is broken off.

Line 3. For hny.t, cf. No. 159/3, note.

Lines 3-4. The full writing s.[t]-eywn.t = Copt. ⲥⲓⲟⲟⲩⲛⲉ : ⲥⲉⲓⲱⲟⲩⲛⲓ 'bath', while s.t-eywn = Sahidic ⲥⲓⲟⲟⲩⲛ.

164. (B. 297) Thebes.

Gaius 1.

- (1) Hr s : Mwnys p rt n
- (2) n (?) n ntr.w n h-sp 1.t p nt d n Pa-R s P-te-Mn-Py
- (3) 'rm P-te-Mn-Py pe-f šr 'rm P-me pe-f ke šr
- (4) 'rm Prygns pe-f ke (šr) te-y mh n (?) .?.
- (5) hyn.t (?) n t (?) s.t (?) -eywn n pr-Mnt
- (6) nb To-dsr (?) n h-sp 1.t sh n h-sp 1.t (n) Gyw
- (7) Gesrws Grmenygws
- (8) Nwsbtw : Wtwqr' twr
- (9) 'bt-3 šm (?) .?.
- (10) *Greek subscription* : Ὁρος Ἀμμώνιος (sic).

Translation.—It is Hōr son of Ammōnios the agent of † the temples (lit. gods) for year 1 who declares to Paēr son of Petemenope ‡ and Petemenope his son and Pmūi his other son † and Perigenēs his other (son) : 'I am paid in full your (?) ‡ dues (?) of the bath of the temple of Mont † lord of "The Holy Region" (?) for year 1'. Written in year 1 of Gaius † Caesar Germanicus ‡ Neos Sebastos Autocrator † on Epēp (?) .?. † Hōros son of Ammōnios.

NOTES.—*Lines 1-2.* Instead of 'agent of the temples' probably 'steward of the gods'; cf. No. 187/1-2, note.

Line 2. The dot (?n) at the beginning of the line is dittography.

Line 4. One expects to read *te-tn*, 'your', or less accurately *te-k*, 'thy', after *te-y mh n* (?) : but it seems that neither reading is possible.

Line 5. For *hyn.t* (?), cf. No. 165/3.

Line 6. For the word after *nb* cf. No. 143/1, note. *Gyw* is the transliteration of the genitive form of *Gaios*.

Line 8. *Nwsbtw* is presumably a corrupt transcription of *Neos Sebastos*.

Line 9. The latter part of the date is mixed with the writing in line 10.

165. (B. 537) Thebes.

Gaius 1.

- (1) *Hr s ;Mwnys p s[h_n] (?) [n n ntr.w (?)]*
- (2) *nn (sic) h-sp 1.t p nt d n Pa-Mnt s[...?..]*
- (3) *te-y mh n t hyn.t n t s[.t-eywn]*
- (4) *n pr-Mnt nb To-dsr (?) [n h-sp 1.t (?)]*
- (5) *sh n h-sp 1.t (n) Gys [...]*

Translation.—¹ It is Hōr son of Ammōnios the [collector ?] [of the temples (lit. gods) (?)]² for year 1 who declares to Pamont son of [X] : ³ 'I am paid in full the dues (?) of the [bath]⁴ of the temple of Mont lord of «The Holy Region» (?) [for year 1 (?)]⁵ Written in year 1 of Gaius [on (?) .?.]

NOTES.—Line 1. The *s* at the beginning of the deleted part of the line suggests the reading *sh_n*. (Cf. Thompson's explanation—*Theban Ostr.*, p. 39, note 7—that *sh_n* can mean collector of rents or other dues belonging to the Temple.) Hōr son of Ammōnios appears in No. 164 as agent (or steward) of the gods, which suggests that he had more than one title.

Line 2. *nn* is written for *n* the genitival adjective.

Line 4. For *To-dsr* (?) cf. No. 143/1, note.

166. (B. 148) Thebes.

Domitian 3.

- (1) *;Sgls 'rm ne-f 'r.w n nt d*
- (2) *n P-šr-'Mn s Hr-p-my te-n*
- (3) *mh n te-k hn (?) n h-sp 3 (n)*
- (4) *Twmt[; (?)]ns p ntr*
- (5) *n (?) tp (?) 'h (?) [?.]*

Translation.—¹ It is Asklas (?) and his colleagues who declare ² to Pshenamūn son of Harpmūi : 'We are ³ paid in full thy dues (?) of year 3 (of) ⁴ Domitian the god ⁵ on Thowt (?) [?.]

NOTES.—Line 1. The upper part of *d* is broken off.

Line 3. *hn* (?) is presumably written for the full phrase *hn n t s.t-eywn*, cf. No. 160/2, note.

167. (B. 525) Thebes.

I-II cent. A.D.

- (1) *Ptlm*;[?] *Sgl*;[?] *p nt d*
 (2) *n Ke* (?) *-my* (?) *s P-šr-Hnm*
 (3) *te-y mh n ob.* (?) *7.t hr t hn* (?)
 (4) *n (t) s.t-eywn n h-sp 2.t*

Translation.—¹ It is Ptolemas (?) (son of) Asklas (?) who declares ² to Kemūi (?) *κεμύις* (?) son of Pshenkhnum : ³ 'I am paid in full 7 obols for the dues (?) ⁴ of (the) bath of year 2'.

NOTES.—*Line 4.* The writing belongs either to the latter half of the 1st century or the first half of the 2nd century A. D.

Receipts for the tax on pigeon-houses.

168. (B. 1276) Thebes.

Augustus 34(?).

- (1) *a-n P-šr-S hm* [*s....*]
 (2) *a p shn* [*n*] *n 'y.w* [*mh.t.w hr....*]
 (3) *n h-sp 33 n Tm^c sttr 1.t qt 1.t / qt 1.t ½ / sttr [1.t qt 1.t] 'n*
 (4) *'n hr (te)-f* (?) *s-mnt n* (?) *h-sp 33 qt 1.t sh n h-sp 34.t* (?)
 (5) *'bt-4 šm sw 3 'n n hw n ms Ws'r sttr 2.t qt 1.t / sttr 1.t qt ½*
 (6) */ sttr 2.t qt 1.t 'n*
 (7) *.?.?*

Translation.—¹ Pshenēse (the) younger [son of X] has paid ² into the bank [of] the [Northern] Quarters, [for tax X] ³ of year 33 in Jēme, 1 stater 1 kite / 1½ kite / [1] stater [1 kite] again. ⁴ Likewise, for his (?) pigeon-house (-tax) of year 33, 1 kite. Written in year 34 (?) ⁵ on Mesūrē 3. Likewise, on (the)-birthday-of-Osiris, 2 staters 1 kite / 1 stater ½ kite ⁶ / 2 staters 1 kite again.

NOTES.—*Line 4.* *s-mnt.* The same word occurs twice on a slab of limestone, lines 6 and 8, published by SPIEGELBERG in *A. Z.*, 50, p. 32, where it means pigeon-house; here it is the name of a tax on pigeon-houses. In a bilingual receipt, *Bodl. Gr. inscr.* 2904, 101 B. C., it corresponds to *περισ(τερώνων)*—I owe my knowledge of this to Sir Herbert Thompson, who also found three further examples of the same word in an unpublished Turin papyrus, where it is written *s-mnt.t*, with the double determinative of a house followed by a bird. In the present example it has only the house determinative. In No. 169 it occurs in one example with the bird (?) determinative followed by that of the house, while in the other example it has the house determinative only. In No. 170 it has only the bird determinative.

In Greek texts the tax is known both in Ptolemaic and Roman times as the *τρίτη περιστερώνων*, i. e. a tax of $\frac{1}{3}$ on the profits of pigeon-houses; or as the *πηχισμὸς περιστερώνων*, i. e. a tax on the number of cubits occupied by pigeon-houses. Cf. TAIT, *Ostraca*, p. 14, No. 84, second note and references there.

Another name of the tax in demotic is *mḥwl* (= Copt. *ⲙⲁⲛⲟⲩⲗⲗ*) 'pigeon-house' which corresponds to *τρίτη περιστερώνων* in the biling. *B. G. U.* 1377.

Year 34 (?). Both the writing and the formula of the receipt are in favour of assigning year 34 (?) to Augustus.

Line 5. *hw n ms Ws'r* 'birthday-of-Osiris' = 1st epagomenal day. Here only the determinatives $\odot$, and 𐤨 , of *hw* and *ms* respectively, are written.

Lines 5-6. It is not clear whether the last payment is in respect of the tax on pigeon-houses or of that whose name is missing from line 2.

Line 7. The writing at the bottom of the receipt is apparently irrelevant to it.

169. (B. 1299) Thebes.

Tiberius 2.

- (1) *a-wt ;Ntrsthns s Ty;nses (a) p shk*
 (2) *hr ht (?) s.t-mnt n h-sp 1.t mh $\frac{1}{3}$ tmt (?) qt $\frac{1}{2}$ ob. 4 'n t.t*
 (3) *T-šr.t-py-Šy s.t (?) P-wr-ybt hr ht (?) s.t-mnt*
 (4) *n h-sp 1.t mh $\frac{1}{2}$ tmt (?) qt ob. 3 'rm (?) (p) wt (?) (a) h ob. 1 $\frac{1}{2}$ (a t) sttr 1.t sh*
n h-sp 2.t n
 (5) *Tybrs Gesrs nt hwy 'bt-3 'h (?)*
 (6) *sw 19 sh Gprs s ;Pkrt*

Translation.—Androsthēnēs son of Dionysios (?) has paid (into) the bank ; for silver (?) of pigeon-house of year 1 (on) $\frac{1}{3}$ cubit a sum of (?) $\frac{1}{2}$ kite 4 obols. Likewise, through ; Tshenpeishai daughter (?) of Pwereiebt, for silver (?) of pigeon-house 4 of year 1 (on) $\frac{1}{2}$ cubit a sum of (?) (one) kite 3 obols with (the) prosdiagraphomena at the rate of 1 $\frac{1}{2}$ obols to each stater. Written in year 2 of ; Tiberius Caesar who is august on Hathōr (?) 19. Signed, Kephalos (?) son of Epikratēs.

NOTES.—Line 2. ' $\frac{1}{3}$ cubit' signifies a space, occupied by dove-cotes, equal in size to a rectangle 100 cubits long and $\frac{1}{3}$ cubit broad. For *s.t-mnt*, cf. No. 168/4, note.

Line 3. *s.t*, feminine of *s* 'son of', is apparently the reading and not *ta* 'daughter of'.

170. (B. 745) Thebes.

Tiberius 4.

- (1) *a-wt P-te-Hns s Py-hwt 'rm*
 (2) *Py-hwt pe-f šr a p shk hr p ht 'pe*
 (3) *n h-sp 3.t sttr 3o 'n n-t.t P-te-Hns s Py-hwt*
 (4) *hr t s.t-eywn qt | qt $\frac{1}{2}$ | qt 'n 'n n-t.t*
 (5) *n hrt.w T;mw n s Prgsy;s*
 (6) *hr ht (?) s.t-mnt n h-sp 3.t mh $\frac{1}{3} \frac{1}{30}$ tmt (?) qt $\frac{1}{2}$*

- (7) ob. 5.t 'rm pe-w wt a h ob. $1\frac{1}{2}$ a t sttr 1.t nt hry (?) sh n h-sp 4.t
 (8) Tybres Gesrs nt hwe
 (9) p 'bt nt hwe sw 17 (?) sh Gphls s Py-K

Translation.—¹ Petekhons son of Peihowt and ² Peihowt his son have paid into the bank, for the silver of poll ³ of year 3, 30 staters. Likewise, through Petekhons son of Peihowt, ⁴ for the bath (one) kite / $\frac{1}{2}$ kite / (one) kite again. Likewise, through ⁵ the children of Damōn son of Praxias, ⁶ for silver (?) of pigeon-house of year 3 (on) $\frac{1}{3}\frac{1}{30}$ cubit a sum of (?) $\frac{1}{2}$ kite 7 5 obols with their prosdiagraphomena at the rate of $1\frac{1}{2}$ obols to each of the above staters. Written in year 4 ⁸ of Tiberius Caesar who is august, ⁹ the-august-month (day) 17 (?). Signed, Kephalos son of Piko.

NOTES.—*Line 3.* The sum of 30 staters paid by two persons for the poll-tax is remarkably high. See No. 29 where one person pays 12 staters 1 kite for the same tax.
Line 9. The-august-month (Sebastos) = Thowt.

Receipts in respect of the fodder-merchant's tax («p tny s-n-sm»).

171. (P. 10819) Elephantine.

Augustus 18.

- (1) a-wt Ns-Mt s P-mr-'h (?) hn pe-f
 (2) tny s-n-sm n h-sp 18
 (3) Gysrs sttr 2.t sh
 (4) P-nfr (?) -šy s ;Plw
 (5) 'bt-3 šm (?) sw 22
 (6) whm sttr 1.t
 (7) tmt (?) sttr 3.t

Translation.—¹ Esmēt son of Pleehe (?) has paid for his ² fodder-merchant's tax of year 18 ³ of Caesar 2 staters. Signed ⁴ Pnephershai (?) son of Apollōs (?) ⁵ on Epēp (?) 22. ⁶ Again, 1 stater. ⁷ Total : 3 staters.

NOTES.—*Line 2.* The fodder-merchant's tax is presumably one of several which come under the general heading of the *χειρωναξίων*, or tax on trades. Cf. *G. O.*, I, pp. 321 ff.
Line 4. ;Plw is apparently for *Ἀπολλώ*, the genitive form of *Ἀπολλώς*.

172. (P. 8744) Thebes

Augustus 34.

- (1) a-te P-šr-Mnt s Pa-Mn
 (2) ke (?) Py-K s E-f-nh 'rm
 (3) Pa-Mnt s Pa-Hnm hr p tny s-n-sm

- (4) *n h-sp 34.t sttr 2.t | 1.t | 2.t 'n*
 (5) *sh n h-sp 34.t n Gysrs tp šm sw 22*
 (6) *mh n 'bt-4 šm sw 9 'n sttr 1.t a p wn sttr 3.t n wš n wt.*

Translation.—¹ Pshenmont son of Pamin ² (and) also (?) Piko son of Efōnekh and ³ Pamont son of Pakhnūm have paid, for the fodder-merchant's tax ⁴ of year 34, 2 staters / 1 / 2 again. ⁵ Written in year 34 of Caesar on Pakhons 22. ⁶ Paid on Mesūrē 9, likewise, 1 stater, amounting to the total of 3 staters—without prosdiagraphomena.

NOTES.—Line 2. *ke* is apparently written for *ge* 'also'. Cf. SPIEGELBERG, *Dem. Gr.*, § 421, 4.

Line 6. For *wn* = "total", cf THOMPSON, *Family Archive*, Glossary No. 77. For *wt* = prosdiagraphomena, cf. No. 7/4, note.

173. (P. 8363) Thebes

Augustus 43.

- (1) *a'n Hr-s-'S s Pa-Mn a p shn n n 'y(.w) mht.w*
 (2) *hr p tny s-n-sm n h-sp 43 n Tm' qt ½ ob. 1.t ½*
 (3) *| ob. 3½ ¼ | qt ½ ob. 1.t ½ 'n sh n h-sp 43 'bt-2 šm sw 2*
 (4) *'n n 'bt-2 šm sw 13 qt 1.t ½ ob. 4½ | qt ½ ob. 5.t ¼ | qt 1.t ½*
 (5) *ob. 4½ 'n*

Translation.—¹ Harsiēse son of Pamin has paid into the bank of the Northern Quarters ² for the fodder-merchant's tax of year 43 in Jēme ½ kite 1½ obols ³ / 3½ ¼ obols / ½ kite 1½ obols again. Written in year 43 on Paōne 2. ⁴ Likewise, on Paōne 13, 1½ kite 4½ obols / ½ kite 5½ obols / 1½ kite ⁵ 4½ obols again.

NOTES.—Line 2. Here and in No. 174/2 the word *tny* 'tax' is written with the determinative (a band of string) most commonly used in demotic in writing *sh* 'to write'. The same determinative is used in writing *ḥnqwqe* (?) in Nos. 1/2 and 2/2 q. v.

174. (P. 8366) Thebes

Augustus 43.

- (1) *a'n Hr-s-'S s Pa-Mn a p shn*
 (2) *n n 'y(.w) mht.w hr p tny n s-n-*
 (3) *sm n h-sp 43 n Tm' sttr 1.t |*
 (4) *qt 1.t | sttr 1.t 'n sh n h-sp 43 'bt-2 šm sw 14.*

Translation.—¹ Harsiēse son of Pamin has paid into the bank ² of the Northern Quarters, for the fodder-merchant's tax ³ of year 43 in Jēme 1 stater / ⁴ 1 kite / 1 stater again. Written in year 43 on Paōne 14.

NOTES.—Line 4. This receipt was written a day after the previous one.

Receipts for syntaxis.

175. (C. 51015) Thebes

Euergetes II 31.

- (1) 'n Pa-wr s 'O-ph̄t hn p šm n Pr-'o n Tm̄c
- (2) a-te-f a n sn̄ksn-w n h-ntr n Ne n h-sp 31.t
- (3) sw 18 $\frac{1}{3}$ | sw 9 $\frac{1}{6}$ | sw 18 $\frac{1}{3}$ 'n sh .?. s Hr-s-'S
- (4) n̄ h-sp 31.t tp šm sw 29 sh Ns-p-ho (?) s Ns-Mn
- (5) mh-2 a-te-f a n sn̄ks?.w sw 50 | 25 | 50 'n sh .?.
- (6) s Hr-s-'S n h-sp 31.t tp šm (sw) 29

Translation.—¹ Pawēr son of 'Apahte has paid for the harvest of the King in Jēme ² which he gave in respect of the syntaxeis of the temple of Ne (= Thebes) for year 31 ³ 18 $\frac{1}{3}$ (artabas of) wheat / 9 $\frac{1}{6}$ (artabas of) wheat / 18 $\frac{1}{3}$ (artabas of) wheat again. Signed .?. son of Harsiēse ⁴ in year 31 on Pakhons 29. Signed Esp̄ho (?) son of Esmin. ⁵ On a second occasion (lit. secondly) he gave in respect of the syntaxeis 50 (artabas of) wheat / 25 / 50 again. Signed .?. ⁶ son of Harsiēse in year 31 on Pakhons 29.

NOTES.—*Line 1.* For analogous writings of Pr-'o cf SETHE, *Bürgsch.*, Urkunden 1/7 and 3/1.

Line 2. sn̄ksn-w is a transcription of the accusative form of σύνταξις followed by the Egyptian plur. ending w.

Line 6. The writing of the receipt very closely resembles that of Nos. 176 and 177, which belong to the reign of Euergetes II. Cf. No. 177/5, note.

176. (C. 51017) Thebes.

Euergetes II 32.

- (1) 'n 'Mn-h̄tp s 'Y-m-h̄tp
- (2) hn p šm n Tm̄c
- (3) n h-sp 32 a-te-f a t sn̄tgns.t (sic)
- (4) n h-ntr n Ne a-hb-w n (sic)
- (5) n.'m-s a p tš n Pr-H̄.t-H̄r
- (6) 'rtb n sw 34 | 17 | 34 'n (sup. lin.)
- (7) st šp n 'p sh Hry-w
- (8) p 'o s P-šr-'Mn-'Py
- (9) n h-sp 32 'bt-4 šm (sw) 10

Translation.—¹ Amenhotp son of Imhōtep has paid ² for the harverst of Jēme (Memnonia) ³ of year 32 which he gave in respect of the syntaxis ⁴ of the temple of Ne, about which it has been written (lit. sent) ⁵ to the district of Phathōr ⁶ 34 artabae

of wheat / 17 / 34 again. 7 They are credited. Signed Heriew ⁸ the elder, son of Pshenamenope, ⁹ in year 32 on Mesūrē 10.

NOTES.—*Lines 4-5.* The phrase 'about which it has been written to the district of Pḥathōr' indicates that, although the 34 artabae of wheat were paid for the syntaxis at Thebes, the Pathyrite nome had to be notified of the payment; this is because Memnonia (or at least that part of it which included the land from whose harvest the syntaxis was paid) was included in its administration. Cf. G. A. GERHARD, *Philologus*, LXIII, p. 531. I owe the reference to Gerhard's article to Sir Herbert Thompson.

Line 6. It is interesting to notice the phrase 'rtb n sw used side by side with 'rtb sw of No. 177, 3, which belongs to the same payer of the syntaxis and which is only 5 years later. The former has always been known to be the phrase peculiar to Roman writings, and this must be one of the earliest instances in which it occurs. Cf. also SETHE, *Bürgsch.*, Urk. 9/15-16 (124 B. C.).

Line 9. Year 32 must be that of Euergetes II, since this receipt belongs to the same individual who occurs in No. 177; see *ibid.*, line 5, note.

177. (C. 50458) Thebes.

Euergetes II 37.

- (1) a'n 'Mn-htp s 'Y-m-htp hn n stksn-w (sic) n
- (2) h-ntr n Ne a-hb-w n.'m-w a p tš n
- (3) Pr-H.t-Hr n h-sp 37 'rtb sw 16 / sw 8
- (4) / sw 16 'n st šp n 'p sh Thwt-stm
- (5) s Pa-wn n h-sp 37 'bt-2 šm 'lq

Translation.—' Amenhotp son of Imhōtep has paid for the syntaxeis of ' the temple of Ne (Thebes), about which it has been written (lit. sent) to the district of ³ Pḥathōr, for year 37, 16 artabae of wheat / 8 (art.) of wheat ⁴ / 16 (art.) of wheat again. They are credited. Signed Thetsōtem ⁵ son of Pawon in year 37 on Paōne 30.

NOTES.—*Lines 2-3.* For the phrase 'about which it has been written to the district of Pḥathōr', cf. No. 176/4-5, note.

Line 5. Year 37 must be that of Euergetes II, since it is not likely that the temple of Amūn enjoyed the syntaxis in the 37th year of Soter II, when it was held in disfavour by him following the rebellion and the destruction of Thebes. Moreover, it is not certain whether Soter II was still alive in the latter part of his 37th year.

178. (B. 575) Gebelein.

II-I cent. B.C.

- (1) 'n Pa-Thwt s Hr p hm hr t sntg-
- (2) sn.t n t šyme.t (?) 'o.t
- (3) ht 100 / ht 50 / ht 100 'n st
- (4) šp n 'p sh P-Hr (?) n h-sp 6
- (5) 'bt-3 šm

Translation.—¹ Pathowt son of Hōr the younger has paid for the syntaxis ² of the great sanctuary (?) ³ 100 silver pieces / 50 silver pieces / 100 silver pieces again. They are ⁴ credited. Signed, Pkhor (?) in year 6, ⁵ Epēp.

NOTES.—*Line 2.* It is not certain whether the word *šyme.t* (?) is the same as *šm.t* and *šym.t* given by Brugsch (*Wb. Suppl.*, p. 919) as later variants of *hm.t* (cf. also, his *Wb.*, p. 1084) which means 'adytum or sanctuary or temple'. See also *Wb. Aeg. Spr.*, III, 280 under *hm*, and SPIEGELBERG, *A. Z.*, 65, p. 54 and note. Another form of the same word is *šmyne.t*.

179. (V. 219) Edfu(?).

Possibly Tiberius 4.

- (1) *h-sp 4.t tp pr wt P-šr-ey* (?)
- (2) (*s*) *P-ḥbe s P-šr-ey* (?)
- (3) *hn te-f snṭksn ht 20*
- (4) | 10 | 20 'n *sh Pa-to.w s Pa-to.w*

Translation.—¹ Year 4, Tōbe. Pshenei (?) ² (son of) Pebo son of Pshenei (?) has paid ³ for (lit. in) his syntaxis 20 silver pieces ⁴ / 10 / 20 again. Signed Patow son of Patow.

NOTES.—*Line 1.* Year 4 is probably that of Tiberius.

Lines 1-2. The same payer of the syntaxis occurs in No. 180/2.

Line 2. The Graecised form of *P-ḥbe* occurs as Πεῦβης. The name means 'the panther'. Cf. SPIEGELBERG, *Eigennamen*, p. 26, No. 188.

180. (V. 168) Edfu(?).

Possibly Tiberius 5.

- (1) *h-sp 5.t 'bt-2 šm wt*
- (2) *P-šr-ey* (?) *s P-ḥb*
- (3) *hr te-f snṭksn*
- (4) *ht 20 sh P-wr s Hr-Thwt*

Translation.—¹ Year 5, Paōne. ² Pshenei (?) son of Pebo has paid ³ for his syntaxis ⁴ 20 silver pieces. Signed Pwēr son of Harthowt.

NOTES.—*Line 1.* For the date see No. 179/1, note.

Receipt for corn-tax(?).

181. (P. 12898) Thebes(?).

Augustus 38.

- (1) *a'n Py-K s E-f-nh*
- (2) *a p r n : (P)llwnyts*
- (3) *p stykws sw 3 | sw 1½*
- (4) | *sw 3 'n n p hy (n) 'py.t*
- (5) *n wš (n) šp sh n h-sp 38.t 'bt-2 šm sw 9* (?)

Translation.—¹ Piko son of Efōnekh has paid ² into the gate of Apollōnidēs ³ the corn-official (?) 3 (artabas of) wheat / ⁴ 1½ (art. of) wheat / ⁵ 3 (art. of) wheat again by the oipe measure ⁶ without extra charges. Written in year 38 on Paōne 9 (?).

NOTES.—*Line 2.* ‘The gate of Apollōnidēs’ presumably means ‘the gate of the granary kept, not owned, by Apollōnidēs’. Cp. *Διὰ γέγραφε ἐπὶ τὴν Κεφάλου τράπεζαν* of *G. O.*, II, 1541-1543, where Kephalos is the banker and not the owner of the bank as suggested by WILCKEN in *G. O.*, I, p. 92. Cf. also TAIT, *Ostraca*, p. 109, No. 212, note.

Line 3. *stykw*s probably represents *σιτικός*, which might be a title meaning ‘corn-official or sitologus’. Mr. J. G. Tait kindly informs me of the following analogous examples : (1) *δωρεακός*, meaning ‘an official or employee of a *δωρέα*’, which occurs in *B. G. U.* 1540, l. 3—an ostrakon from Philadelphia in the Fayūm, probably of the reign of Euergetes I. The editor in his note compares it with the word *χρειακός*, which occurs in the *Periplus Maris Rubri* (probably written in the 1st cent. A. D.) and in a papyrus of the IIIrd cent. A. D.; and (2) *προσοδικός*, ‘tax-farmer’, lit., ‘revenue-official’, cf. LIDDELL and SCOTT, *Greek Lexicon*, 9th ed. *ad loc.* On the other hand it may stand for the *σιτικός*, which might be short for *σιτικός φόρος*. This view may possibly be supported by the occurrence already in *Theb. Ostr.*, D. 28/2, p. 31, of a word *sytykwn*, a transliteration of the Greek *σιτικών*, the genitive of *σιτικά*, ‘corn-taxes’. But in this case one would expect a preposition such as *hr*, ‘for’, before the words *p stykw*s. Since no such preposition is there, I prefer my first view, which is more likely to be correct. But see *Priesterdekrete*, Gloss. No. 121.

Line 4. *n p hy (n) 'py.t* ‘by the oipe-measure’ = *μέτρῳ τετραχοινίκῳ*. Cf. *Theb. Ostr.*, p. 31, note 2.

Line 5. *n wš (n) šp* is suggested by Spiegelberg (*Ostr. Strassb. G.* 329, note) to mean “ohne körperlichen Empfang”. He further suggests that the sentence *st šp n 'p*, ‘they are credited’ (see *Introduction*, p. 15, form. 3, note 1), which occurs in receipts for payments both in money and in kind to describe the sums or amounts paid, has the same meaning. But the contexts in which either occurs do not seem to agree with his suggestion. I suggest, however, that *šp* is the technical term for an “extra charge” (lit. “collecting or receiving-dues”) identical with the *προσμετρούμενα*, to meet the expenses of collecting corn (cf. No. 253 and No. 274/3, note) and comparable with the *wt* or the *προσδιαγραφόμενα* of the money-taxes, discussed at length in No. 7/4, note. The whole phrase *n wš n šp* “without extra-charges” implies that these are not included in the amount paid, but rather to be paid in a lump amount at the end of the year. Cf. *(n) wš (n) wt* “without prosdiagraphomena” (Nos. 62/3, 172/6, 256/5) and *pe-w wt hn.w* “their extra charges included” (No. 113/4). See also No. 69/2, note.

Line 5. The formula of the receipt suggests that year 38 is that of Augustus.

Receipts for weaving-tax.

182. (B. 420) Thebes.

Augustus 25(?).

- (1) *a-wt P-te-Hns s Thwt-'w a p shn hr p tny*
- (2) *n n sh't-w n h-sp 25.t (?) sttr 3.t (?) sh n h-sp 25.t (?) 'bt-4 šm (?)*
- (3) *sw 18 sh ;Pygrts s Gpls*

Translation.—¹ Petekhons son of Thetēw has paid into the bank, for the tax
² of the weavers of year 25 (?), 3 (?) staters. Written in year 25 (?) on Mesūrē
³ 18. Signed, Epikratēs son of Kephalos.

NOTES.—*Lines 1-2.* The tax on weavers is known in Greek texts as the τέλος γερδίων or the γερδιακόν. (Cf. *G. O.*, I, pp. 172 and 173 and *Theb. Ostraca*, pp. 106 ff.). The latter is transliterated as *krtȳʿqe* in an unpublished demotic receipt for this tax from Denderah (= De 166), which is now at Toronto and an account of which is given in *Archiv*, VI, p. 131 under heading VII. Besides the examples published here, Thompson published *Theb. Ostr.*, D. 216, p. 34, where, in ll. 7 and 8, the tax is called *p tny n n sht.w*, 'the tax of the weavers'.

Line 2. 3.t (?) is apparently corrected from 1.t.

Line 3. Epikratēs, son of Kephalos, occurs in Nos. 29 and 83, both of the 24th year of Augustus. Cf. also No. 184, of Augustus 28 (?) where both Petekhons and Epikratēs occur.

183. (C. 50452) Thebes.

Augustus 26.

- (1) *a' n Pa-Mnt (s) Gmt s P'hy a p sh n n*
(2) *n 'y.w mht.w hr p tny sht n h-sp 26.t*
(3) *hn p (sic) rm.w n Hns-te-f-nht s Py-K sttr 4.t | sttr 2.t |*
(4) *sttr 4.t 'n sh n h-sp 26.t 'bt-4 'h sw 17 'n n 'bt-4 'h sw 24 sttr 2.t |*
(5) *sttr 1.t | sttr 2.t 'n 'n n tp pr sw 16 sttr 1.t | qt 1.t | sttr 1.t 'n*

Translation.—¹ Pamont (son of) Gmt son of Pōhi has paid into the bank of ² the Northern Quarters, for the weaver's tax of year 26, ³ among the men of Khenstefnakhte son of Piko, 4 staters / 2 staters / ⁴ 4 staters again. Written in year 26 on Kiahk 17. Likewise, on Kiahk 24, 2 staters / ⁵ 1 stater / 2 staters again. Likewise, on Tōbe 16, 1 stater / 1 kite / 1 stater again.

NOTES.—The ostrakon is described in the Cairo Catalogue as coming from Denderah (?), but the text points to Thebes.

Line 3. In *p rm.w* the scribe has either erroneously written *p* instead of *n* or has treated *rm.w* collectively, with the meaning 'body of men'. Cf. No. 153/3, note.

Line 4. The form of the receipt assigns year 26 to Augustus.

184. (B. 806) Thebes.

Augustus 28(?).

- (1) *a-wt P-te-Hns s Thwt'w a p sh n*
(2) *hr p tny n sht n h-sp 28.t (?)*
(3) *sttr 2.t hn' (?) qt 1.t (corrected from $\frac{1}{2}$ $\frac{1}{2}$ ob. 1.t (?) $\frac{1}{2}$ (?) sh n h-sp 28.t (?) n*
(4) *Gyswrs tp šm (sw) 24 (?) sh*
(5) *Pygrts s (?) Gpls*

Translation.—¹ Petekhons son of Thetēw has paid into the bank, ² for the weaver's tax of year 28 (?), ³ 2 staters and 1½ kite 1½ (?) obols. Written in year 28 (?) of ⁴ Caesar on Pakhons 24 (?). Signed, ⁵ Epikratēs son of Kephalos.

Receipt for the tax on strangers.

185. (B. 760) Thebes.

Augustus 35.

- (1) *P-špsš* (?) 'rm ne-f 'r.w p (sic) nt d
- (2) n *P-te-Hns-nb-ḥ* s *P-te-Hns-p-e-'r-syḥ*
- (3) te-y (sic) mḥ n pe-k tny šm-^co
- (4) n 'bt-2 šm nt 'r ob. 4.t sh n ḥ-sp 35.t
- (5) n *Kysrs* p ntr
- (6) n 'bt-3 šm sw 1

Translation.—¹ It is Pshapsh (?) and his colleagues who declares (sic) ² to Petekhensneb'ahē son of Petekhenspersikhe ³ : 'I am (sic) paid in full thy tax on strangers ⁴ of Paōne, which amounts to 4 obols. Written in year 35 ⁵ of Caesar the god ⁶ on Epēp 1.

NOTES.—*Line 1.* *P-špsš*, where *špsš* is presumably for *šps*, means 'the noble'; but the reading is doubtful. Cp. RANKE, *Personennamen*, p. 326, No. 17.

Line 2. *P-te-Hns-nb-ḥ* means 'he whom Khons, lord of time, has given'. The Graecised form of the name occurs as Πετεχενσεβᾶις. Cf. *Theb. Ostr.*, D. 88, note 2, p. 58. *P-te-Hns-p-e-'r-syḥ* is rendered in Greek as Πετεχεσπισίχης (cf. A. Z., 58, 158), and means 'he whom Khons the ruler has given'; *p-e-'r-syḥ* being short for the older title of Khons *p'ir shṛ m W's.t*, 'the one who rules at Thebes'. Cf. *Wb. Aeg. Spr.*, IV, p. 260.

Line 3. *p tny šm-^co* (ⲡⲉⲙⲙⲟ) is presumably the demotic for the τέλος ἐπιξένων (see *Theb. Ostr.* G. 87, p. 123), the tax on strangers or persons living outside their own district.

Receipts in respect of λογεία for the temples.

186. (P. 6366) Thebes.

Claudius 14(?).

- (1) ḥ w^c 'sw ;Rgys 'rm Hr-pa-'S
- (2) n rt.w n p ntr nt d n *P-te-Hns* s *P-te-p-*
- (3) Šy te-y (sic) mḥ n sttr 9 (?) ob. 10.t
- (4) hr p šty n p ntr n ḥ-sp 14.t (?) Tbrys
- (5) Glwtys Gysrs Sbs-

- (6) *ts Grmnyqs*
 (7) *Wtokrtwr sh Hr-p-sn-'S s P-[...*

Translation.—¹ Copy of a receipt : (It is) Argeios (?) and Harpaēse ² the stewards of the god who declare to Petekhons son of Petep- ³ -shaï : 'I am (*sic*) paid in full 9 (?) staters 10 obols ⁴ in respect of the collection of the god for year 14 (?) of Tiberius ⁵ Claudius Caesar Sebas- ⁶ -tos Germanicus ⁷ Autocrator'. Signed Harpsenēse son of P.[...]

NOTES.—*Line 1.* For 'sw = 'receipt', cf. No. 82/1, note.

Line 2. For the title *rt n p ntr* = 'steward of the god', cf. No. 187/1-2, note.

Line 3. The determinative of *mḥ* is falsely borrowed from *mḥ*, 'to seize'. The same writing occurs in two Berlin ostraka published by SPIEGELBERG in *A. Z.*, 54, the first No. 1662, p. 117, and the second No. 6187, p. 118, where he mistook the determinative for a separate word *ḫt*.

Line 4. Spiegelberg has correctly identified *šty* with the word *λογεία*, 'collection', *ibid.*, p. 116; but in Berl. 1662 and 6187, referred to above, as also in Berl. 1658, *ibid.*, p. 118, he reads, *p ḫt (?) šty* 'das Kollekt Silber', instead of *pe šty* 'my (dues of the) collection'.

187. (B. 802) Thebes.

Nero 1.

- (1) *P-šr-'Mn s P-'Gš p rt*
 (2) *n p ntr p nt d n .?. s*
 (3) *P (?) -lḥ te-y mḥ n p šte*
 (4) *n p ntr nt 'r sttr 1.t ob. 10 n ḥ-sp 1.t*
 (5) *n Nerwne Glwtys*
 (6) *Gysrs Sbts*
 (7) *Krmenekws nt ḥwy*
 (8) *'bt-2 pr sw 10*

Translation.—¹ It is Pshenamūn son of Pekōsh the steward ² of the god who declares to .?. son of ³ P(?) -lḥ : 'I am paid in full the collection ⁴ of the god, which amounts to 1 stater 10 obols, for year 1 ⁵ of Nero, Claudius ⁶ Caesar Sebastos ⁷ Germanicus who is august, on Mkhir 10.

NOTES.—*Lines 1-2.* *p rt n p ntr* corresponds to the Greek title *προστάτης τοῦ Θεοῦ* of *G. O.*, II, 412 and 414, borne by the same Psenamūnios son of Pekysis who gives both receipts for the same purpose as here i. e. for the *λογεία* of the god (= *p šte n p ntr* of *lines 3-4*; cf. No. 186/4, note). This confirms the meaning 'steward' given by Thompson to the title *rt* in *Theb. Ostr.*, D. 32, p. 58.

Line 3. *P-lḥ* apparently means 'The fool'; cf. *Mythus*, Gloss. No. 450.

Lines 6 and 7. It is curious to notice that *sbts* and *nt ḥwy* occur as two separate items in the name of Nero, as though they represented two different titles. The identification of the two with each other by Thompson (*Theb. Ostr.*, p. 31, note 3) has been confirmed by the bilingual VIERECK, *Ostr. Strass.* 60, where they correspond with each other.

Receipts for crown-tax.

188. (P. 9476) Thebes.

IIIrd cent. B.C.

- (1) 'n D-ḥo (?) s Sn-2 (?)
- (2) qt (?) 2 (?) $\frac{1}{2} \frac{1}{12}$ p (?) ḥt qrm
- (3) ḥt w' (?) sh (?) n h-sp 11
- (4) 'bt-4 (?) pr (?) (sw) 7 (?) sh Br (?)
- (5) s .?.

Translation.—¹ D-ḥo (?) son of Sensnaw (?) has paid ² 2 (?) $\frac{1}{2} \frac{1}{12}$ kite (?) in respect of (?) crown-silver. ³ (Total ?) : 1 (?) silver piece. Written in year 11 ⁴ on Parmūte (?) 7 (?). Signed Belle (?) ⁵ son of .? (?).

NOTES.—*Line 2.* qrm = κλoм : κλoм 'crown, wreath, στέφανος'. For the form and history of the crown-tax in general, cf. MILNE, *History*, p. 158, § 12, and notes *ad loc.*, p. 305. Cf. also in particular *G. O.*, I, pp. 295 ff.

Line 3. The sum of 1 (?) silver piece is apparently the total of what D-ḥo had till then paid in instalments for the crown-tax.

The writing apparently belongs to the early half of the IIIrd century B. C.; year 11 is possibly that of Philadelphus.

189. (B. 1407 = De 31) Dendereh.

Tiberius or Gaius 2.

- (1) t ḥft-ḥr.t (?) ḥ-sp 2.t
- (2) P-sn-2 (s) (P)-t-rm-Tb
- (3) ḥ-sp 2.t 'bt-3 šm sw 6 qt 1.t ob. 1.t $\frac{1}{2}$
- (4) p qlm qt $\frac{1}{2}$ ob. 2.t

Translation.—¹ The dromos (-tax) (?) of year 2. ² Psensnaw (son of) (P)aartbo (has paid), ³ (in) year 2 on Epēp 6, 1 kite 1 $\frac{1}{2}$ obols. ⁴ The crown (-tax), $\frac{1}{2}$ kite 2 obols.

NOTES.—*Line 1.* The scribe apparently wrote 'pe.t, and then carelessly corrected it by simply writing f through the p. The amount is strongly suggestive of dromos.

Line 2. Cf. No. 151/2, note.

Line 3. Year 2 may be either of Tiberius or of Gaius. Cf. *Archiv*, VI, p. 126, introduction.

Line 4. qlm = 'crown, wreath'; cf. 188/2, note. Cf. also No. 151/5, note.

Receipt for burial-fees.

190. (B. 1116) Thebes.

Late Ptolemaic.

- (1) [*n Hry-w (?)*] *s Thwt-w qt* $4\frac{1}{3}$
- (2) [*a*] *h-ntr ht qs wp.t (?)*
- (3) *t mw.t Ns-Mn s Šp-Mn hn^c te-s (?) mw.t*
- (4) *qt* $1\frac{1}{3}$ *Me-mht (?) hn^c te-f šr.t qt* $1\frac{1}{3}$
- (5) *P-(šr ?)-Thwt hn^c te-f šr.t qt* *1 Ns-Mn s [...]*
- (6) [*qt*] $\frac{2}{3}$ *tmt (?) ht qt* $4\frac{1}{3}$ *sh Hns. [...]*
- (7) [*s*] *Ns-[....]*.

Translation.—¹ [Heriew (?)] son of Thetēw [has paid] $4\frac{1}{3}$ kite ² [into] the temple (as) burial-silver. Particulars:—³ The mother of Esmin son of Shpemmin and her (?) mother ⁴, $1\frac{1}{3}$ kite. Miemhit (?) and his daughter, $1\frac{1}{3}$ kite. ⁵ Pshenthowt (?) and his daughter, 1 kite. Esmin son of [...] ⁶, $\frac{2}{3}$ [kite]. Total: $4\frac{1}{3}$ silver kite. Signed Khens-[...] ⁷ [son of] Es.[...].

NOTES.—*Line 2.* *qs*, 'burial', $\kappa\alpha\iota\sigma\epsilon$: $\kappa\alpha\iota\iota\varsigma$. *ht qs*, 'burial-silver', i. e. burial-fees. Whether this is identical with the $\tau\alpha\phi\iota\alpha$, mentioned in TAIT, *Ostraca*, No. 134, p. 23 (147 or 136 B. C.), is not certain. The words *ht qs* are in apposition to *qt* $4\frac{1}{3}$ in line 1.

Line 2. The group at the end of the line is used in demotic as the heading when a collection of things stated in bulk is afterwards given in detail (cf. GRIFFITH, *Ryl.*, p. 261, note 3) and so is identical in use with the old *wp.t* "specification", "particulars", discussed by GRIFFITH in *Kahun Papyri*, p. 20. Whether our group represents the demotic ligature of the same word in an abbreviated form, similar to that which occurs in ll. 21 and 27, pl. XL of the *Kahun Pap.*, is not certain: but the reading *wp.t (?)* will be provisionally adopted in the absence of evidence to the contrary.

Line 3. For *Šp-Mn*, cf. No. 100/1, note.

Line 4. Apparently *Me-mht*, 'northern lion (?)'; but not *me-hs*, which is differently written.

Receipt for garden-tax.

191. (B. 327) Thebes.

IIIrd cent. B.C.

- (1) '*n Pa-mnh s Hr (?) qt (?)* 3 .? *hr p km*
- (2) *h-sp* 15 *sh* .?. *h-sp* 15 '*bt-2 šm (sw)* 18

Translation.—¹ Pamenkhe son of Hōr (?) has paid 3 + ? kite (?) for the garden (-tax) ² of year 15. Signed .?. in year 15 on Paōne 18.

NOTES.—*Line 1.* The dot and oblique stroke above *hr* might be remains of the fraction $\frac{1}{2}$, making the reading $3\frac{1}{2}$ (?).

For an analogous writing of the *k* in *km* cf. *k.t.* 'work', SPIEG., *Priesterdekrete*, Glossary, No. 365. By 'the garden of year 15' is meant 'the garden-tax of year 15'. In a bilingual receipt—*B. G. U.* 1309—dating from 77 B. C., the demotic word *km*, 'garden', corresponds to the Greek *ἀροδρύων*, 'the tax on land with fruit-trees'. This indicates, however, that the word *km* meant any land under fruit-trees, and not necessarily a vineyard as in the New Empire.

Line 2. The writing points to the IIIrd cent. B. C.

Receipts for the tax (τέλος).

192. (B. 740) Thebes.

Possibly Auletes 12 = 70/69 B.C.

- (1) *Hr* (s) *Pa-ho* (?) *p nt d n*
- (2) *Pa-Tm* (s) *Pa-Mnt wn sttr.t 12.t*
- (3) *šp n 'p hn* (corrected from *hr*) *pe-k tny n*
- (4) *n* (sic) *h-sp 12.t sh n tp šm* (?) *sw 12.*

Translation.—¹ It is *Hōr* (son of) *Paḥo* (?) who declares to ² *Pajēme* (son of) *Pamont* : 'There are 12 staters ³ received on account (= credited) for (lit. in) thy tax of ⁴ year 12'. Written on Pakhons (?) 12.

NOTES.—Line 3. *tny* = "tax", "τέλος". For analogous receipts given merely for *τέλος*, without specifying the tax, cf. *G. O.*, I, p. 306.

Line 4. The *n* at the beginning of the line is dittography.

The writing is 1st century Ptolemaic and year 12 is possibly that of Auletes, 70/69 B. C.

193. (C. 51227) Thebes.

Augustus 22.

- (1) *a.te Pa-Mnt* (s) *Gmt . ?.*
- (2) *s P-hy hr pe-f tny*
- (3) *n h-sp 22.t hn n rm.w n P-hy*
- (4) *s P-hm-bk* (n) *ht n sp-2 (tbn) 4* |
- (5) *sttr.t 20.t* | (n) *ht n sp-2 (tbn)* | *4 'n*
- (6) *sh n h-sp 22.t 'bt-4 šm sw 20*

Translation.—¹ *Pamont* (son of) *Gmt . ?.* ² son of *Pohy* has paid for his tax ³ of year 22, among the men of *Pohy* ⁴ son of *Pkhembēk*, 4 (tebens) in silver money / ⁵ 20 staters / 4 (tebens) in silver money again. ⁶ Written in year 22 on *Mesūrē* 20.

NOTES.—Line 4. For (n) *ht sp-2* "in silver money" cf. No. 10/4, note. See also Nos. 126/3; 127/3; 201/3; 203/3; 260/4.

Line 6. The same tax-payer occurs in No. 183 of year 26 of Augustus (see *ibid.*, line 4, note).

194. (P. 10823) Elephantine.

Augustus 39.

- (1) *a-wt Ns-mty s P-mr-²h*
 (2) *hr pe-f tny sttr 3.t (sh) n*
 (3) *h-sp 3g 'bt-2 šm sw 23*

Translation.—¹Esmēt son of Pleehe has paid ² for his tax 3 staters. (Written) in ³ year 3g on Paōne 23.

195. (B. 659) Thebes.

Augustus 42.

- (1) *;Rystybwl*
 (2) *pa-p-tny p nt d n P-te-Hnm s Pa-te*
 (3) *te-y mh n qt 1.t hr pe-k tny n*
 (4) *'bt-2 šm n h-sp 42 n Gysrs*
 (5) *'n hr Pa-R [s (?). . . . hr (?)] pe-f (?) tny (?)*
 (6) *'bt-2 šm qt (?) $\frac{1}{2}$ (?)*

Translation.—¹It is Aristobūlos ² the tax-collector who declares to Petekhnūm son of Patai ³ : 'I am paid in full 1 kite for thy tax of ⁴ Paōne of year 42 of Caesar. ⁵ Likewise, for Paēr [son of (?) X. (?) for (?)] his (?) tax (?) ⁶ of Paōne $\frac{1}{2}$ (?) kite (?).

NOTES.—*Line 2.* *pa-p-tny*, 'the tax collector', literally means 'he of the tax'. For Patai, Παταις', cf. No. 38/1, note.

Line 6. The reading *qt 9* instead of *qt $\frac{1}{2}$* is not probable, since an amount equal to 9 kite is usually written as 4 staters 1 kite.

196. (B. 814) Thebes.

Claudius 6.

- (1) *.?. s (?) .?. 'rm ne-f 'r-w n nt d (n) P-te-Mnt (?) s P-šr-Mnt*
 (2) *te-n mh n pe-k tny.t 'bt-2 'h sh (n) h-sp 6.t (n)*
 (3) *Tybrys Gerwtsys (sic)*
 (4) *Gssrys (sic) Sbsbtrs (sic)*
 (5) *Grwmnsqws (sic) ;Wrgtr (sic)*

Translation.—¹It is .?. son of (?) .?. and his colleagues who declare to Petemont (?) son of Pshenmont ² : 'We are paid in full thy tax of Paope. Written in year 6 of ³ Tiberius Claudius ⁴ Caesar Sebastos ⁵ Germanicus Autocrator.

NOTES.—*Line 1.* The remarkably confused spelling of the emperor's name may account for the scribe's ignorance in spelling the tax-collector's name, which might have been meant for *P-te-Mn s Wn-nfr*, 'Petemin son of Wennofre'. But I may be doing the scribe an injustice; for it is possible that the name is an altogether different one which I am unable to read.

197. (L. 7915. Published in *Dict. Dém.*, p. 144 B; *Reçus d'impôts*, Pl. 7)
Thebes. Apparently 1st half of the 1st cent. AD.

- (1) *P-te-Mn-Py s D-ho n Ta-wers* (?)
(2) *te-y mh n p tny tp šm 'bt-2 šm 'bt-3 šm 'bt-4 šm*

Translation.—¹ (It is) Petemenope son of Dēho (who declares) to Tawershe (?)
¹ : 'I am paid in full the tax of Pakhons, Paōne, Epēp (and) Mesūrē.

NOTES.—*Line 1.* The scribe has apparently left out in error the words *p nt d* 'it is... who declares'.

Receipts for the tax on fruit-trees.

198. (B. 1031) Elephantine. 220 B.C.

- (1) *;Pwln s Gl-hb* (?)
(2) *ht* (?) *qt* $\frac{1}{2}$ *ht tg n h-sp 26 sh Pa-to-w*
(3) *n h-sp 2.t 'bt-4 šm* (?) (*sw*) 12
(4) *;Pwln ht* (?) *qt* $\frac{1}{2}$ [*ht*] *tg*
(5) *n h-sp 2.t sh Pa-to-w*
(6) *'bt-4 šm* (?) (*sw*) 12

Translation.—¹ Apollōn son of Kalhib (?) (has paid) ² $\frac{1}{2}$ silver kite, (the) silver of fruit of year 26. Signed Patow ³ in year 2 on Mesūrē (?) 12. ⁴ Apollōn (has paid) $\frac{1}{2}$ silver kite, [(the) silver] of fruit ⁵ of year 2. Signed Patow ⁶ on Mesūrē (?) 12.

NOTES.—*Line 2.* For the reading *ht qt* cf. No. 90/1.

For *tg* $\frac{1}{2}$ $\frac{1}{3}$, 'fruit', see SPIEGELBERG, *Priesterdekrete*, p. 206, No. 410. *ht tg*, which occurs as *ht tky* (var. *tke*) in receipts from the Roman period (see Nos. 200/204, all from Edfu and belonging to the reigns of Augustus and Tiberius), is apparently the demotic equivalent of the *ἀποδορῶν* or (the tax) on account of fruit-trees (see *G. O.*, I, p. 134, and cf. *Priesterdekrete*, l. c., where *n yh tgi* corresponds to *τῶν παραδρισίων*).

h-sp 26. In line 2/3 Apollōn pays his tax on the 12th of Mesūrē (?) of the 2nd year in respect of the 26th year. In lines 4-6 he pays the same tax on the same day for the 2nd year. I take this to mean that Apollōn paid his tax for two consecutive years: the first being the 26th year of the deceased King, and the next being the second year of the reigning king. The 26th year can only be that of Euergetes I, as he is the only king who died in the 26th year of his reign; and according to Bevan in October 221 B. C. The second year of Philopator was B. C. 221-220; and if Mesūrē 12 is correct, the date of the receipt is 220 Sept. 23. Philopator's first year of reign only dated a few days, it being reckoned from the death of his father till the next Thoth 1 (October 17th 221) when his second year began. This ostrakon is valuable as showing that Euergetes' 26th year and Philopator's 2nd year were successive calendar years.

199. (L. 7892 bis. Formerly published in *Mélanges*, p. 197)
Thebes.

Late Ptolemaic.

- (1) 'n P-te-Hns s P-šr-Hns hn
- (2) p tny (?) n p r-6 tky n pe-f
- (3) km bny n h-sp 16 nt sh wy
- (4) m-bh 'Mn-R'-nsw-ntr-w ht 10 |
- (5) ht 5 | ht 10 'n .? bne (?) .? st šp (n) '[p]
- (6) hte 1
- (7) sh h-sp 16 tp šm sw 4 (?)
- (8) sh Thwt-Mw-t (?) s 'Nh-p-hrt.

Translation.—¹ Petekhons son of Pshenkhons has paid for (lit. in) ² the tax (?) of the sixth part of (the) fruit of his ³ palm-garden, for year 16, which (sc. the palm-garden) is ceded ⁴ before Amenrasontēr, 10 silver pieces / ⁵ 5 silver pieces / 10 silver pieces again. .? palm (?) .?. They are credited. ⁶ One square plot. ⁷ Written in year 16 on Pakhons 4 (?). ⁸ Signed Thetmūt (?) son of Khepekhret.

NOTES.—*Line 2.* tky  = *tky*, 'fruit' (cf. SPIEG. *Priesterdekrete*, p. 206, No. 410). p r-6 tky = the *ἐκτη ἀροδρῶν* or the *ἀρόμωρα*, first fixed by Philadelphus at one sixth of the produce of land under fruit-trees (*G. O.*, I, p. 135) and assigned by him to the cult of Arsinoe in the Egyptian temples.

Line 3. The determinative of *wy* is written at the beginning of line 4.

Line 5. The missing word after 'n is probably *hr*, 'for' and so *hr bne* 'for palms' (or probably 'dates') is to complete the sentence.

Line 6. The words *hte-1* 'one square plot' (see *Ryl.*, III, p. 381) are presumably inserted simply as a remark describing the nature of the land on which the tax was assessed.

Line 7. The writing is late Ptolemaic and year 16 is probably that of Alexander I, 99/8 B. C.

200. (P. 10339) Edfu.

Augustus 38.

- (1) h-sp 38 tp 'h (sw) 17 (?) wt
- (2) Ns (?) -sm-to.w s Pa-hy p ht tke
- (3) h-sp 37 sttr 1.t qt 1½ ob. 3.

Translation.—¹ Year 38, Thowt 17 (?). ² Essemteu son of Pakhy has paid the silver of fruit ³ of year 37 : 1 stater 1½ kite 3 obols.

NOTES.—*Line 2.* tke  = Eg. , 'fruit' (see *Wb. Aeg. Spr.*, V, 495).
In the following ostraka it is written *tky* (see also No. 198/2, note).

201. (L. 7924) Edfu.

Augustus 40.

- (1) h-sp 40 'bt-2 'h (sw) 9 wt (?) Hr-msn
- (2) p hm P-t-Pa-to.w p (?) ht (?) tky h-sp 39
- (3) (n) ht sp-2 (tbn) 1

Translation.—[†] Year 40, Paope 9. Har-msn [‡] the younger (son of) Paat-Patow has paid the (?) silver (?) of fruit of year 39 : ³/₁ 1 teben in silver money.

NOTES.—*Line 2.* For *tky* see No. 200/2, note. For *P^ct-Pa-to-w* cf. No. 40/2, note.

Line 3. For (n) *ht sp-2* “in silver money” cf. No. 10/4, note. See also Nos. 126/3; 127/3; 193/4, 5; 203/3 and 260/4.

202. (P. 10921) Edfu.

Augustus 41.

- (1) *h-sp 41 tp šm (sw) 3 wt (?)*
- (2) *Ns-Sm-to-w Pa-hy Ns-sm-to-w*
- (3) *ht tky h-sp 40*
- (4) *sttr 1.t qt 1¹/₂ ob. 3*

Translation.—[†] Year 41, Pakhons 3. [‡] Essemtew (son of) Pakhy (son of) Essemtew has paid (?) ³/₁ fruit-silver of year 40 ⁴/₁ : 1 stater 1¹/₂ kite 3 obols.

NOTES.—*Line 1.* The scribe seems to have reduced the writing of the word *wt*, “pay”, to a mere sign resembling *t* =

203. (L. 7925. Formerly published in *Mélanges*, p. 195) Edfu. Augustus 42.

- (1) *h-sp 42 Sbst 'lq wt Ns-Sm-to-w*
- (2) *s Hr-msn p hm ht tky*
- (3) *h-sp 41 (n) ht sp-2 (tbn) 1*

Translation.—[†] Year 42, Sebastos (= Thowt) 30. Essemtew [‡] son of Har-msn the younger has paid (the) fruit-silver ³/₁ of year 41 : 1 teben in silver money.

NOTES.—*Line 3.* For the reading (n) *ht sp-2* “in silver money” cf. No. 10/4, note. See also Nos. 126/3; 127/3; 193/4, 5; 201/3 and 260/4.

204. (P. 10907) Edfu.

Possibly Tiberius 3.

- (1) *h-sp 3 Sbst sw 11 wt Ns-Sm-to-w*
- (2) *Pa-hy hr tky h-sp 2 sttr 1.t qt 1¹/₂ ob. 3.*

Translation.—[†] Year 3, Sebastos (= Thowt) 11. Essemtew (son of) [‡] Pakhy has paid, for (the) fruit of year 2, 1 stater 1¹/₂ kite 3 obols.

NOTES.—*Line 1.* This receipt belongs to the same Essemtew, son of Pakhy, of Nos. 200 and 202, which receipts date from the 38th and 41st years of Augustus respectively. Receipts belonging to the same individual are generally close together in date; hence year 3 of this receipt is more likely that of Tiberius than of Gaius.

Receipts for ferry-tax.

205. (B. 1378 = De 6) Dendereh.

Tiberius 18.

- (1) *p t-yr n h-sp 18*
- (2) *Sm;thrks s P-^ct (?)*-
- (3) *rm-Tb ht (?) $\frac{1}{2}$. ? .*
- (4) *'bt-2 šm sw 6*
- (5) *a-sh Prthns s P-bk*

Translation.—¹ The ferry of year 18. ² Samothrax son of Paa-³ rtbo. $\frac{1}{2}$ silver piece (?) . ? . ⁴ Paōne 6. ⁵ Signed Parthenios (?) son of Pbēk.

NOTES.—*Line 1.* *t-yr* = Coptic $\chi\iota\omicron\omicron\rho$, “ferry”. Here it is the name of a tax, and is presumably the same as the $\omega\rho\theta\mu\iota\delta\omega\nu$, or tax on account of ferry-boats, which occurs on a Greek receipt from the same locality given to Pūeris the brother of Samothrax (cf. *Archiv*, VI, p. 132, head VIII and *ibid.*, p. 134, head XIV). In a bilingual receipt (*B. G. U.* 1405) from Apollinopolis Magna (Edfu) and dating from 105/4 B. C., the $\omega\rho\theta\mu\iota\alpha$ or ferry-boat-dues, correspond to the demotic *na tks* “the ferry-boat dues” (lit. those of ferry-boat).

For the assignment of year 18 to Tiberius cf. *Archiv*, l. c., p. 126, introduction.

206. (V. 112) Thebes.

Gaius 5.

- (1) *a-ⁿ E-f-ⁿh s P-šr-pa (?) -wr (?) a p shn*
- (2) *hr p t-yr h-sp 4.t qt 1.t | ht $\frac{1}{20}$ | qt 1.t ^cn*
- (3) *sh n h-sp 5.t n Gys Gysrs*
- (4) *:Wtwgrtwr [Sbs]ts*
- (5) *p (?) 'bt (?) nt-hw (?) sw 7 (?)*

Translation.—¹ Efōnekh son of Pshenpawēr (?) has paid into the bank, ² for the ferry of year 4, ³ 1 kite / $\frac{1}{20}$ silver piece / 1 kite again. ⁴ Written in year 5 of Gaius Caesar ⁵ Autocrator Sebastos ⁶ on the-august-month day 7.

NOTES.—*Line 2.* For *t yr* cf. No. 205/1, note.

Receipt for potamophylakia and poll and dyke-taxes.

207. (C. 51459) Hermonthis.

Vespasian 8.

- (1) *Pa-Mnt s sp-2 (?) 'rm ne-f 'r.w p (sic) nt d*
- (2) *n P-4-Mnt s Py-wr te-k n-n qt 4.t | qt 2.t*
- (3) *| qt 4.t ^cn hr p ht n 'py.t n t ewee.t (?) mht.t*

- (4) *n h-sp. 8.t n ;Wtwgretwr*
 (5) *Gesres Wswpesnws*
 (6) *Sbsts 'bt-2 šm sw 19*
 (7) *'n n tp pr 'lq hr p ht n 'p[y.t]*
 (8) *sttr 2.t 'n hr ht nbe qt $\frac{1}{4}$ ob. 2.t*
 (9) *'n hr p dy rse ob. 4.t*

Translation.—¹ It is Pamont son of the same and his colleagues who declares (*sic*)
² to Pftūmont son of Peiwēr : 'Thou hast paid us 4 kite / 2 kite ³ / 4 kite again, for
 the silver of poll of the Northern quarter ⁴ for year 8 of Autocrator ⁵ Caesar Vespasian
⁶ Sebastos on Paōne 19. ⁷ Likewise, on Tōbe 30, for the silver of poll,
⁸ 2 staters. Likewise, for silver of dyke, $\frac{1}{4}$ kite 2 obols. ⁹ Likewise, for the guard-
 boat, 4 obols'.

NOTES.—*Line 1.* The same *Pa-Mnt* and his colleagues occur in No. 68 (2nd year of Titus) where they address the same *P-4-Mnt*; but *Pa-Mnt* is there described as 'the elder', being four years older than when he wrote this receipt.

Line 3. *t ewee.t mht.t* is the name of a quarter in Hermonthis. Cf. No. 147/2.

Line 7. Tōbe 30 is presumably of year 9 of Vespasian, while Paōne 19 is of his 8th year.

Line 9. For *rse* = 'guard or police' cf. THOMPSON, *Family Archive*, p. 111, No. 186. The word *dy rse*, 'guard-ship', would be the demotic for the Greek *ποταμοφυλάνης*, a ship for policing the river (*G. O.*, I, p. 283); and the tax would be the same as the *ποταμοφυλάνια*, or tax for policing the river (see *ibid.*, and *Theban Ostr.*, p. 126).

B. RECEIPTS FOR TAXES AND DUES OF UNCERTAIN READINGS OR MEANINGS.

Receipts for shawl (?) -tax.

208. (P. 6253) Thebes.

Philadelphus 32 = 254/3 B.C.

- (1) *Ty-'w t rm.t Thwt-'w (qt ?) 3 $\frac{1}{2}$ $\frac{1}{4}$*
 (2) *n p tny 'n-šn (?) h-sp 31*
 (3) *sh Wrše h-sp 32 tp 'h sw 28*

Translation.—¹ Teiōw, the wife of Thetēw, (has paid) 3 $\frac{1}{2}$ $\frac{1}{4}$ (kite ?) ² for the shawl
 (?) -tax of year 31. ³ Signed Wershe in year 32 on Thowt 28.

NOTES.—*Line 1.* *Ty-'w* is the fem. form of the ppr. n. *Pa-'w* (cf. *Ryl.*, III, p. 445).

Line 2. For the reading *tny* 'tax' cf. No. 209/2.

The reading *'n-šn* is very doubtful. Apparently the same word occurs in *P. Elephantine*, 11, l. 5, Pl. VIII, as the name of a tax, and Spiegelberg doubtfully reads it *'n* (?). The word occurs often in marriage contracts : Griffith read it *'n-šn*, and doubtfully translated it 'wig (?)'. Sir Herbert

Thompson, in a letter he kindly wrote to me on May 1st 1932 concerning the word in *P. Elephantine*, maintains Griffith's reading but is "inclined to think it is the same word as the Coptic $\epsilon\rho\omega\omega\mu$ and means an embroidered (?) or ornamental shawl worn by brides and handed down in their families, as is not unknown in England". It will be noticed that the tax-payer in each of these receipts is a woman.

Line 3. The writing is Early Ptolemaic and year 32 is that of Philadelphus, 254/3 B. C.

209. (P. 9479) Thebes.

Philadelphus 32(?)=254/3 B.C.

- (1) *T-šr.t-Mn ta Pa-Mn (qt ?)* $3\frac{1}{2}\frac{1}{4}$
 (2) *n p tny 'n-šn (?) n h-sp* 31
 (3) *sh Wrš[e] h-sp [3]2 (?)*
 (4) *'bt-3 'h sw 28 (?)*

Translation.—¹ Tshenmin, daughter of Pamin, (has paid) $3\frac{1}{2}\frac{1}{4}$ (kite ?) ² for the shawl (?)—tax of year 31. ³ Signed Wershe in year 32 (?) ⁴ on Hathor 28 (?).

NOTES.—Line 2. For *'n-šn (?)*, "shawl (?)", cf. No. 208/2, note.

Line 3. For *Wrše*, cf. *ibid.*, line 3.

For the date cf. *ibid.*, line 3, note.

Receipts for the scroll (?)—tax.

210. (C. 51500) Elephantine.

Philadelphus 30=256/5 B.C.

- (1) *'n Pa-Mnh s Pa-Mn ht qt* $\frac{1}{2}$
 (2) *'rt h-sp 30 sh Br s Stm-n-y-Hnm*
 (3) *h-sp 30 'bt-2 šm sw 2*

Translation.—¹ Pamenkhe son of Pamin has paid $\frac{1}{2}$ silver kite, ² (the) scroll (?) (—tax) of year 30. Signed Belle (?) son of Setemnaïkhnum ³ in year 30 on Paōne 2.

NOTES.—Line 2. The word *'rt* is possibly the same as Eg. *'r.t*, 'papyrus roll' (*Wb. Aeg. Spr.*, I, 208). The writing of the demotic word with a strong *t*, instead of the fem. ending *t* as in Egyptian, has an analogous example in the Eg. *'rty* = *'r.t*, 'stem (of the lotus-plant)' (*ibid.*, I. c.). Should our identification of the demotic word prove correct, we would have before us a tax which was presumably imposed upon $\chi\alpha\rho\tau\omicron\pi\omega\lambda\alpha\iota$ for selling papyrus, which was a State-monopoly. Cf WILCKEN, *Grundz.*, p. 255.

Line 3. The writing is Early Ptolemaic and year 30 is presumably that of Philadelphus.

211. (C. 51505) Elephantine.

Philadelphus 34=252/1 B.C.

- (1) *'n P-mr-'h s 'Y-m-htp ht qt* $\frac{1}{2}$
 (2) *'rt h-sp 34 sh Br s Stm-n-y-Hnm*
 (3) *h-sp 34 'bt-2 šm sw 22.*

Translation.—Pleehe son of Imhōtep has paid $\frac{1}{2}$ silver kite $\frac{1}{2}$ (the) scroll (?) (-tax) of year 34. Signed Belle (?) son of Setemnaikhnum $\frac{1}{2}$ in year 34 on Paōne 22.

NOTES.—Line 2. For 'rt, 'scroll (?)', cf. No. 210/2, note.

Line 3. For the date of the receipt, cf. *ibid.*, line 3, note.

Receipt for the tax on slaves (?).

212. (C. 51456) Hermonthis (?).

Early Ptolemaic.

- (1) E-f-nh s Hr p nt d n Pa-nfr
 (2) s Py-Mn hn P-wr pe-f sn te-tn n-y qt 2 | sttr 1
 (5) | qt 2 'n ht (?) mnh n h-sp 5 sh Thwt-e.'r-ty-s (s) P-te-Hr a hrw E-f-nh
 (4) n h-sp 6 'bt-2 sm sw 25

Translation.—It is Efōnekh son of Hōr who declares to Panofre $\frac{1}{2}$ son of Peimin and Pwēr his brother : 'You have paid me 2 kite / 1 stater $\frac{1}{2}$ / 2 kite again, (the) slave (?)—silver (?) of year 5. Signed, Thetartaas (son of) Petehōr for Efōnekh $\frac{1}{2}$ in year 6 on Paōne 25.

NOTES.—Line 3. The word *mnh* , is probably derived from Eg. *mnh*, 'labourer' or 'slave' (*Wb. Aeg. Spr.*, II, 83). Its determinative (that used to indicate foreigners and foreign lands) suggests that it probably means 'captive' or 'enslaved prisoner'. A tax on ἀνδράποδα is already known from *P. Hibeh*, 29 (about 265 B. C.) : "The papyrus apparently indicates that the captives were disposed of by the government to private persons, who, besides no doubt having to pay for such appropriation, were subject to a special tax".

Line 4. The writing is early Ptolemaic; year 6 is probably that of Euergetes I or Philopator or Epiphanes but improbably of Philadelphus.

Receipt for ship (?)—dues.

213. (B. 777) Thebes.

Augustus 34(?)

- (1) a.'n Pa-wn s Hr (?) a p shn n
 (2) n 'y.w mht.w hr ht mr.t (?) n
 (3) n h-sp 33 n Tm' qt 1.t $\frac{1}{2}$ ob. 4.t (corrected from 3.t) $\frac{1}{2}$ /
 (4) qt (?) $\frac{1}{2}$ (?) ob. 5.t $\frac{1}{4}$ / qt 1.t $\frac{1}{2}$ ob. 4.t $\frac{1}{2}$ 'n sh n
 (5) h-sp 34 (?) 'bt-4 (?) sm (?) sw 2

Translation.—¹ Pawon son of Hōr (?) has paid into the bank of ² the Northern quarters for ship (?)—silver of ³ year 33 in Jēme 1 $\frac{1}{2}$ kite 4 $\frac{1}{2}$ obols / 4 $\frac{1}{2}$ kite 5 $\frac{1}{4}$ obols / 1 $\frac{1}{2}$ kite 4 $\frac{1}{2}$ obols again. Written in ⁵ year 34 (?) on Mesūrē (?) 2.

NOTES.—*Line 2.* The word *mr.t*, if I read it rightly, with the determinative for water and that for wood, is possibly identical with *mr.t* ‘ship’ or ‘fleet’ of *Petubastis*, *Glos.*, 155. It is to be remarked that in all the places in *Petubastis*, where *mr.t* occurs with the meaning ‘ship’ it is always followed by the word *Pr-ō* i. e. ‘the ship of the king’, which possibly suggests that it is a State barge par excellence. State barges were in use by the public for travel and transport on the Nile under the Ptolemaic dynasty (*WILCK., Grundz.*, p. 254, sub. *πλοία*) and they might have continued to be so in the reign of Augustus as the words *ht mr.t* (if they mean ‘silver of State barge’ i. e. dues for using the State barge) seem to indicate.

It is not probable that the words *ht mr.t* mean ‘harbour-silver’ i. e. ‘harbour-dues’, *ἐνόρμιον*, first, because one expects such dues to be paid to such farmers as the *ἀσχολούμενοι τὴν ὁρμοφυλακίαν* or the *μισθῶται εἰδους ὁρμοφυλακίας* and not into the bank, and, secondly, because the sum of 1 $\frac{1}{2}$ kite (= 3 drachmæ) 4 $\frac{1}{2}$ obols is much too small to represent the dues for a whole year. Cf. *G. O.*, I, p. 273.

Line 3. The *n* at the beginning of the line is dittography.

Line 5. The form of the receipt, apart from the palaeographical evidence, assigns it to the Roman period and so year 34 (?) is presumably that of Augustus.

Receipts for nhbe-tax.

214. (B. 1011; wrongly numbered 1071). Elephantine. Possibly
Philadelphus 15.

- (1) 'n P..?. s Pa-Mn ht qt 4
- (2) ht nhbe h-sp 15 sh Ns-nfr s Thwt-e.'r-ty-s
- (3) h-sp 15 tp sm sw 2

Translation.—¹ P..?. son of Pamin has paid 4 silver kite, ² silver of *nhbe* of year 15. Signed *Ns-nfr* son of Thetartaas ³ in year 15 on Pakhons 2.

NOTES.—*Line 2.* The word *nhbe*, with its determinative, suggests at first glance the meaning ‘neck’ or ‘shoulder’; but what *ht nhbe*, ‘neck (or shoulder) = silver (sc. tax)’, means I do not know. The word occurs in a receipt (No. 110 in the collection of the Museum of Antiquities at Leiden) of the 16th year of Tiberius as the name of a tax, *t nhbe.t*, paid in conjunction with the poll-tax and the price of sheep (?). Sir Herbert Thompson kindly remarks to me, in a letter dated 21.1.35, that “it is perhaps worth noting that there is already an early *nhb.w*-tax on cattle in *Wb. Aeg. Spr.*, II, 293” and so our tax might be the *φόρος βοῶν* of *G. O.*, I, p. 352. On the other hand the word might possibly be connected with *nhb* ‘yoke’ or ‘to yoke (beasts)’ which might suggest a tax similar to or the same as the *τέλος ζευγῶν*, *ib.*, I, p. 219. Quite possibly the word is an altogether different one.

Receipts for the *nhbe*-tax are among the commonest from Elephantine and Nos. 214-218 are only a few among several I have copied from the Bodleian Collection. No. 219 comes from Hermonthis (?).

The highest sum recorded for this tax in the Elephantine receipts is 4 kite (Nos. 214-215) while other receipts record sums of 1 or 2 kite which are presumably instalments. In No. 216, for instance, Imhōtep son of Pamin pays 2 kite for year 16 while in Bodl. Eg. ins. 1093 (unpubl.) he pays another 2 kite for the same year. For year 17 there are three receipts belonging to Imhōtep. The first (No. 217 below) and second (Bodleian Eg. ins. 980) of these are for 1 kite each while the third (Bodleian Eg. ins. 903) is for 2 kite. This might suggest that the amount paid for this tax was 4 kite (= 8 drachmæ) at Elephantine. In No. 219 the words 'thou hast paid me 2 silver kite... to complete 8 kite...' seem to suggest that the amount was 8 kite at Hermonthis (?).

Line 3. The receipts for this tax and those for the *nhte*-tax (Nos. 220-223) as well as Nos. 210 and 211 (for the scroll (?) -tax), which are from Elephantine, belong to one period in the IIIrd century B. C. The majority of them are signed by either *Stm-n-y-Hnm* son of *Thwt-e-'r-ty-s* or his son *Br* son of *Stm-n-y-Hnm*. *Stm-n-y-Hnm* signs receipts dated years 16 (No. 216), 17 (Nos. 220 and 221), 18 (No. 217) and, finally, year 19, Pakhons 27 (No. 223). After year 19 he disappears from the receipts. His son *Br* first appears on Paope 12 of year 20 (No. 218) and we find him sign receipts for years 30 (No. 210) and 34 (No. 211). Years 30 and 34 of the receipts signed by the son are, presumably, of Philadelphus and consequently years 16-19 of those signed by his father must be of the same king.

I have assumed that *Br* was the son of *Stm-n-y-Hnm* son of *Thwt-e-'r-ty-s*. This assumption may be accounted for by the disappearance of the latter after year 19 and the first appearance of the former at the beginning of year 20, which suggests that the son succeeded to the father's office immediately after his retirement or death.

The present receipt and No. 215, which belong to year 15, are signed by neither *Stm-n-y-Hnm* nor his son; but the handwriting, which is very similar to, and the formula of the receipts, which is the same as that of the receipts signed by *Stm-n-y-Hnm*, strongly suggest that year 15 is that of Philadelphus.

215. (B. 1037) Elephantine.

Possibly Philadelphus 15.

(1) 'n *Ns-Mn s Ns-Mn qt 4 n ht*

(2) *nhbe h-sp 15 sh [...]-hrt*

(3) *h-sp 15 'bt-3 šm sw 24*

Translation.—¹ Esmin son of Esmin has paid 4 kite for silver of ² *nhbe* of year 15. Signed [...]-khrat ³ in year 15 on Epēp 24.

NOTES.—*Line 2.* *nhbe* : see No. 214/2, note.

Line 3. Year 15 is possibly that of Philadelphus. See *ib.*, line 3, note *ad fin.*

216. (B. 785) Elephantine.

Possibly Philadelphus 16

(1) 'n 'Y-m-htp s Pa-Mn ht qt 2 hn ne-f ht

(2) *nhbe.t n h-sp 16 sh Stm-n-y-Hnm s Thwt-e-'r-ty-s*

(3) *n h-sp 16 tp šm sw 21*

Translation.—¹ Imhōtep son of Pamin has paid 2 silver kite for (lit. in) his silver of ² *nḥbe.t* of year 16. Signed Setemnaikhnum son of Thetartaas ³ in year 16 on Pakhons 21.

NOTES.—*Line 2.* For *nḥbe.t*, cf. No. 214/2, note.
Line 3. For the date, cf. *ib.*, line 3, note *ad fn.*

217. (B. 938) Elephantine.

Possibly Philadelphus 18.

- (1) 'n 'Y-m-*h*tp (s) Pa-Mn qt 1 *hn*
- (2) n *ht nḥb h-sp* 17 *sh*
- (3) .?. (s) Pa-*Hnm a hrw*
- (4) *Stm-n-y-Hnm* (s) *Thwt-e.'r-ty-s h-sp* 18
- (5) 'bt-3 *šm (sw)* 21

Translation.—¹ Imhōtep (son of) Pamin has paid 1 kite for ² the silver of *nḥb* of year 17. Signed ³ .?. (son of) Pakhnūm at the bidding of ⁴ Setemnaikhnum (son of) Thetartaas in year 18 ⁵ on Epēp 21.

NOTES.—*Line 2.* for *nḥb*, cf. No. 214/2, note.
Line 4. For the date, cf. *ib.*, line 3, note *ad fn.*

218. (B. 905) Elephantine.

Possibly Philadelphus 20.

- (1) 'n *Hwn s P-wr ht qt* 1 | *sttr* $\frac{1}{2}$
- (2) | *ht qt* 1 'n *pe-f ht nḥb h-sp* 19 *sh Br*
- (3) s *Stm-n-y-Hnm h-sp* 20.t 'bt-2 'h *sw* 12

Translation.—¹ Hūne son of Pwēr has paid 1 silver kite | $\frac{1}{2}$ stater ² | 1 silver kite again, his silver of *nḥb* for year 19. Signed Belle (?) ³ son of Setemnaikhnum in year 20 on Paope 12.

NOTES.—*Line 2.* For *nḥb*, cf. 214/2, note.
Line 3. For the date, cf. *ib.*, line 3, note *ad fn.*

219. (B. 1294) Hermonthis(?).

Possibly Euergetes I 12.

- (1) Pa-*h'* (?) (s) P-*qrre* (?) p nt d (n) .?.
- (2) s Br *te-k n-y ht qt* 2 | *sttr* 1.t
- (3) | *ht qt* 2 'n a *mḥ qt* 8 | *sttr* 4 | *ht qt* 8 'n
- (4) *hn ne-k ht nḥbe n h-sp* 12

- (5) *mte-y ty šp-w s n-k n 'p sh*
 (6) *Ns-Mn s Hr a hrw-f n h-sp 12*
 (7) *'bt-3 šm (sw) 4.*

Translation.—¹ It is Pakhe (?) (son of) Pekrūr (?) who declares to .?. ² son of Belle (?) : 'Thou hast paid me 2 silver kite / 1 stater ³ / 2 silver kite again, to complete 8 kite / 4 staters / 8 silver kite again, ⁴ for thy silver of *nḥbe* of year 12; ⁵ and I shall cause them to be credited to thee'. Signed ⁶ Esmin son of Ḥōr at his bidding in year 12 ⁷ on Epēp 4.

NOTES.—*Line 1.* For the name *Pa-h'* (?) (? = Παχός), cf. SPIEG., *Rec. trav.*, 33, p. 179.

Line 5. The phrase *mte-y ty šp-w s n-k n 'p* seems to mean "and I will cause them to be credited to thee" rather than "and I will cause them to be credited by reckoning for thee (cf. *Theban Ostr.*, p. 33, note 10)". The same phrase recurs in No. 224/3 with the further words *n p hw n 'p 'rm-k nt e-w a 'r-f* "on the day on which the account will be settled with thee".

Line 6. The writing is early Ptolemaic. Year 12 is possibly that of Euergetes I or later but unlikely that of Philadelphus.

Receipts for *nḥt.t*-tax.

220. (B. 948) Elephantine.

Possibly Philadelphus 17.

- (1) *'n 'Y-m-htp s Pa-Mn qt 1 hn ne-f ht(w)*
 (2) *n nḥt.t n -sp 16 sh*
 (3) *Stm-n-y-Hnm s Thwt-e.'r-ty-s n h-sp 17*
 (4) *tp 'h sw 11*

Translation.—¹ Imḥōtep son of Pamin has paid 1 kite for his silver ² of *nḥt.t* of year 16. Signed ³ Setemnaikhnum son of Thetartaas in year 17 ⁴ on Thowt 11.

NOTES.—*Line 2.* I do not know what *nḥt.t* means. That it has anything to do with the word *nḥt* discussed by Spiegelberg in *Beitr. Erklärung Priestl. Dekr.*, 1925, p. 24, is extremely doubtful. All I can say about it is that it is the name of a tax paid in several cases by the same people who pay the *nḥb.t*-tax, discussed in No. 214/2, note, and collected by the same tax-farmers. This might suggest that the two taxes are related to each other. Receipts for *nḥt.t* are among the commonest from Elephantine.

Line 3. For the date of the receipt, cf. No. 214/3, note.

221. (B. 940) Elephantine.

Possibly Philadelphus 17.

- (1) *'n P-mr-'h s Stm-n-y-Hnm ht qt 2*
 (2) *hn ne-f ht nḥt.t n h-sp 16 sh*
 (3) *Stm-n-y-Hnm s Thwt-e.'r-ty-s n h-sp 17 'bt-2 šm (sw) 21*

Translation.—¹ Pleehe son of Setemnaikhnum has paid 2 silver kite ² for his silver of *nht.t* of year 16. Signed ³ Setemnaikhnum son of Thetartaas in year 17 on Paone 21.

NOTES.—*Line 2.* For *nht.t*, cf. No. 220/2, note.

Line 3. For the date, cf. No. 214/3, note.

222. (B. 1238) Elephantine.

Possibly Philadelphus 18.

- (1) 'n Hwn (s) P-wr ht qt 1 $\frac{1}{2}$
- (2) n ht *nht.t* h-sp 17 sh
- (3) Wrse-nfr s Pa-Hnm a hrw Br
- (4) s Pa (?)..?. n h-sp 18 'bt-3 'h (?)
- (5) sw 25

Translation.—¹ Hune (son of) Pwer has paid 1 $\frac{1}{2}$ silver kite ² for silver of *nht.t* of year 17. Signed ³ Wershenufe son of Pakhnūm at the bidding of Belle (?) ⁴ son of Pa (?)..?. in year 18 on Hathōr (?) ⁵ 25.

NOTES.—*Line 2.* For *nht.t*, cf. No. 220/2, note.

Line 4. Year 18 is possibly that of Philadelphus. Cf. No. 218, which belongs to the same taxpayer.

223. (B. 888) Elephantine.

Possibly Philadelphus 19.

- (1) 'n P-sr-p-wr s P-sr-p-mr-'h
- (2) (qt) $\frac{1}{3}$ ob. 1.t $\frac{1}{2}$ ht *nht* h-sp 19
- (3) sh Stm-n-y-Hnm s Thwt-e-'r-ty-s
- (4) h-sp 19 tp sm sw 27

Translation.—¹ Pshenpwēr son of Pshenpleehe has paid $\frac{1}{3}$ (kite) 1 $\frac{1}{2}$ obols, silver of *nht* of year 19. ³ Signed Setemnaikhnum son of Thetartaas ⁴ in year 19 on Pakhons 27.

NOTES.—*Line 3.* For *nht*, cf. No. 220/2, note.

Line 4. For the date, cf. No. 214/2, note.

224. (P. 10902) Hermonthis(?).

Possibly Euergetes I. 4.

- (1) Pre (?) s Pa-ee (?) p nt d n H'p-mn (?) s..?.
- (2) te-k n-y ht qt 4 | sttr 2.t | qt 4 'n n ne-k ht.w n *nht* n
- (3) h-sp 4.t mte-y ty sp-w s n-k n'p n p hw n 'p 'rm-k nt e-w a 'r-f
- (4) sh Pa-hrt p 'o (s) P-hb n h-sp 4.t 'bt-2 sm sw 27 (n) Pr-'o Pterwms
- (5) s Pterwms a hrw n Pre (?) s Pa-ee (?).

Translation.—¹ It is *Pre* (?) son of *Pa-ee* (?) who declares to *Hapimēn* (?) son of . ? . : ² 'Thou hast paid me 4 silver kite / 2 staters / 4 silver kite again, for thy silver of *nht* of ³ year 4; and I shall cause them to be credited to thee on the day on which the account will be settled with thee'. ⁴ Signed **P**akhrat the elder (son of) *Phib*, in year 4 on *Paōne* 27 of King *Ptolemy* ⁵ son of *Ptolemy*, at the bidding of *Pre* (?) son of *Pa-ee* (?).

NOTES. *Line 1.* *Pa-ee* (?) apparently means 'he of the dog'.

Line 2. For *nht*, cf. No. 220/2, note.

Line 3. For *mte-y ty šp-w s n-k n' p n p hw n' p' rm-k nt e-w a' r-f*, "and I shall cause them to be credited to thee on the day on which the account will be settled with thee", cf. No. 219/5, note, and *Introduction*, p. 15, form. 3, note 1.

Lines 4-5. It is difficult to decide which *Ptolemy* the name *Pterwms* (?) son of *Ptrwms* refers to; but as the writing apparently belongs to the second half of the IIIrd century B. C. he may be *Euergetes* I or one of his two successors. Sir Herbert Thompson thinks that, since the simple title "Pt. s. of Pt." in legal documents always means *Philadelphus* son of *Soter*, it would hardly be applied to any other than him.

Receipts for the pasturage (?) -tax.

225. (C. 51501) Elephantine.

IIIrd cent. B.C.

- (1) 'n *P-mr-ḥ* . ? . [... ob. $3\frac{1}{4}$ hn]
- (2) *pe-f* (?) *ht* (?) *rm-e-f-mn* (?) *n h-sp 3.t sh P-[šr-Thwt]* [*n h-sp 3.t*]
- (3) *tp šm (sw)* 24
- (4) Παλαις(or τ?)αῖς 2

Translation.—¹ *Pleeḥe* . ? . [...] has paid [$3\frac{1}{4}$ obols for] ² his (?) shepherd (lit. one who pastures) (?) -silver (?) of year 3. Signed *P[shenthōwt]* [in year 3] ³ on *Pakhons* 24. ⁴ *Palaiyais* (?) $3\frac{1}{4}$ obols.

NOTES.—*Line 1.* ob. $3\frac{1}{4}$ is restored according to the Greek in line 4. See also No. 226/1.

Line 2. *rm-e-f-mn*, if correct, would = Coptic ΡΕΓΜΟΝΕ 'one who pastures', 'shepherd'. The *ht rm-e-f-mn* is quite likely the ἐννόμιον of *G. O.*, I, p. 191, a tax paid by private owners of live stock for feeding their flocks or herds upon the pasture-land of which the king was owner and occupier.

The name *P-šr-Thwt* is restored from No. 226, which is written in the same hand.

Line 4. Mr. J. G. Tait kindly read the Greek.

The name in the Greek docket presumably refers to the tax-payer as in the case of No. 226. One expected *Pelaias*, the usual Graecised form of *P-mr-ḥ*, instead.

226. (C. 51507) Elephantine.

IIIrd cent. B.C.

- (1) 'n *Pa-Hnm* . ? . ? . ob. $3\frac{1}{4}$ hn
- (2) *pe-f ht* (?) *rm-e-f-mn* (?) *n h-sp 3.t sh P-šr-Thwt n h-sp 3.t*
- (3) *tp šm (sw)* 24
- (4) Παχνοῦμ(ις) 2

Translation.—¹ Pakhnūm .? .? has paid $3\frac{1}{4}$ obols for ² his shepherd (?)—silver (?) of year 3. Signed Pshenthōwt in year 3 ³ on Pakhons 24. ⁴ Pakhnūmis. $3\frac{1}{4}$ obols.

NOTES.—*Line 2.* For *rm-e-f-mn* (?), cf. No. 225/2, note.

Line 4. Mr. J. G. Tait kindly read the Greek.

Receipts for the value (?) of κτήματα(?).

227. (V. 103) Gebelein(?).

Possibly 111/10 B.C.

- (1) *te E-f-nh s P-šr-Mn* ?[...]
- (2) *hn pe-f qtm* (?) *ht* 80
- (3) *st šp n 'p sh Hr-p-bk*
- (4) *s P-šr-Tt n h-sp* 7.t
- (5) .? .? .?
- (6) .? .? .?
- (7) .? .?

Translation.—¹ Efōnekh son of Pshenmin ?[...] has paid ² for his κτήμα (?) 80 silver pieces. ³ They are credited. Signed Harpebēk ⁴ son of Pshentwōt in year 7 ⁵ on .?.

NOTES.—*Line 2.* The word *qtm* (?), written with the place determinative, might possibly suggest that it is a transliteration of the Greek word κτήμα, although a foreign word would hardly be spelt with *q*. The same word occurs as *qtme* in Nos. 228–231. Yet it might simply read *qt* = Arabic ق (lit. circle), which means “property, estate, οὐσία”.

In Nos. 228–231 the various sums paid for such κτήματα (?) are described as their 'swe, “value (?)”, τιμή (?). These κτήματα were probably Crown lands leased on a hereditary tenure for an indefinite period while their τιμή was what Wilcken (*Grundz.*, p. 285) calls “*Erbstandsgeld*”.

Line 3. For the phrase *st šp n 'p* ‘they are credited’, cf. No. 219/5, note.

Line 4. The writing is late Ptolemaic and year 7 is possibly that of Cleopatra III and Soter II, 111/110 B. C.

228. (B. 1364, recto. Wooden tablet. Formerly publ. : *Bodl. quart. Rec.* p. 315) Gebelein. 107/6 B.C.

- (1) *'n Pa-n-bhn s Twt*
- (2) *hn p qtme* (?) *te-f 'swe*
- (3) *ht* (?) 36 / *ht* (?) 18 / *ht* (?) 36 'n
- (4) *sh Ne-nht-f n h-sp* 11 *nt 'r h-sp* 8.t 'bt-2 *pr sw* 10

Translation.—¹ Panebkhōne son of Twōt has paid ² for the κτήμα (?) its value (?) ³ (which amounts to) 36 silver pieces (?) / 18 silver pieces (?) / 36 silver pieces (?) again. ⁴ Signed Nekhūtef in year 11, which makes year 8, Mkhir 10.

NOTES.—*Line 2.* For *qtme* (?), cf. No. 227/2, note.

'swe possibly = Coptic $\lambda\sigma\omicron\gamma$ 'price' or 'value', $\tau\iota\mu\eta$; cf. *Bodl. Quart. Rec.*, l. c., note 4. See also No. 227/2, note.

Line 4. Years 11 and 8 are those of Cleopatra III and Alexander I, 107/106 B. C.

229. (B. 1364, verso. Wooden tablet. Formerly published in *Bodl. Quart. Rec.*, p. 315). Gebelein. 106/5 B.C.

- (1) 'n Pa-n-bhn s Twt
(2) hn p qtme (?) ne-f 'swe.w ht (?) 36
(3) | ht (?) 18 | ht 36 'n sh Ne-nht-f n h-sp 12
(4) nt 'r h-sp 9.t 'bt-4 pr sw 10

Translation.—¹ Panebkhōne son of Twōt has paid ² for the $\kappa\tau\eta\mu\alpha$ (?) its valuation money (?) (which amounts to) 36 silver pieces (?) ³ / 18 silver pieces (?) / 36 silver pieces (?) again. Signed Nekhūtef in year 12, ⁴ which makes year 9, on Parmūte 10.

NOTES.—Line 2. For qtme (?), cf. No. 227/2, note.

Lines 3-4. The date is Cleopatra III 12 and Alex. I 9, 106/105 B. C.

230. (B. 1365 Wooden tablet. Published in *Bodl. Quart. Rec.*, p. 316). Gebelein. 103/2 B.C.

- (1) 'n Pa-n-bhn s Twt hn p qtme (?)
(2) n ne-f 'swe.w ht (?) 111 st šp n 'p sh Pa-Gb
(3) h-sp 15 nt 'r h-sp 12 'bt-2 šm sw 5

Translation.—¹ Panebkhōne son of Twōt has paid for the $\kappa\tau\eta\mu\alpha$ (?) ² its valuation money (?) (which amounts to) 111 silver pieces (?). They are credited. Signed Pakēb ³ in year 15, which makes year 12, on Paōne 5.

NOTES.—Line 1. For qtme (?), cf. No. 227/2, note.

Line 2. For the phrase st šp n 'p 'they are credited', cf. No. 219/5, note and *Introduction*, p. 15.

Line 3. The date is Cleopatra III 15 and Alex. I 12, 103/102 B. C.

231. (B. 1366. Published in *Bodl. Quart. Rec.*, p. 316). Gebelein. 101/0 B.C.

- (1) 'n P-te-Hr-sm-to.w s Pa-n-bhn.w
(2) hn p qtme (?) te-f 'sw
(3) ht 72 | 36 | ht 72 'n sh
(4) P-wr-ybt n h-sp 14 'bt-2 pr (sw) 4

Translation.—¹ Peteħarsemtew son of Panebkhōne has paid ² for the $\kappa\tau\eta\mu\alpha$ (?) its value (?) ³ (which amounts to) 72 silver pieces / 36 (silver pieces) / 72 silver pieces again. Signed ⁴ Pwereiebt in year 14 on Mkhir 4.

NOTES.—Line 2. For qtme (?), cf. No. 227/2, note.

Line 4. The date is Alex. I 14, 101/100 B. C.

C. MISCELLANEOUS.

Receipt for rent (wheat).

232. (B. 209) Thebes (?).

Possibly Philometor 24 = 158/7 B.C.

- (1) 'n Hrgls s ??r?y
 (2) sw 10 $\frac{1}{6}$ te-w pš 5 $\frac{1}{12}$ / sw 10 $\frac{1}{6}$ 'n pr.t 1 a p r
 (3) pr [Pr-'o?] n h-sp 24 tp šm sw 12 sh Pnysqw
 (4) Ἐρμολογῆς εἰσμεμέ(τηρημαί) 2 ι ε' καθ[ό]τι
 (5) παρογέγρ(απλαι) 1 καδ Παχών ιβ.
 (6) sh .??. s P-šr-Tt a sw 10 $\frac{1}{6}$.?. 'rtb 1 a h p nt sh hry

Translation (lines 1-3, 6).—¹ Hēraklēs son of ..?.. has paid ² 10 $\frac{1}{6}$ (artabas of) wheat, their half is 5 $\frac{1}{12}$ / 10 $\frac{1}{6}$ (artabas of) wheat again—seed 1 (artaba)—at the gate ³ of [the King's] house in year 24 on Pakhons 12. Signed Paniskos. ⁴ Signed .??. son of Pshentwōt concerning 10 $\frac{1}{6}$ (artabas of) wheat .?. 1 artaba according to what is written above.

NOTES.—Line 2. The amount recorded in the Greek docket shows that only 10 $\frac{1}{6}$ artabas of wheat were paid and that the one artaba of seed was not an additional payment but rather included in them.

Line 3. The preserved beginning and ending of the obliterated word after *pr* suggest the restoration *Pr-'o*, "King". "The King's house or estate" presumably means here the government buildings and not the King's residence.

Year 24 is possibly that of Epiphanes or Philometor.

Lines 4-5. Cf. Tarr, *Ostraca*, p. 38, No. 226.

Receipt for wheat for the food of the Ibis.

233. (V. 71) Ombos (?).

Possibly Philometor or Euergetes II 29.

- (1) hy :Yshg s
 (2) Sbrbwns (?) sw 8 $\frac{2}{3}$ / sw 4 $\frac{1}{3}$
 (3) / sw 8 $\frac{2}{3}$ 'n hn p šm n t hre
 (4) p hb n h-sp 29 sh P-te-Hr-p-hrt s Ns.?.
 (5) sh P-šr-Mn s Pa-Gb a h p nt sh hry n h-sp 29

Translation.—¹ Ishāq (= Isaac) son of ² Sbrbwns (?) has paid 8 $\frac{2}{3}$ (artabas of) wheat / 4 $\frac{1}{3}$ (artabas of) wheat ³ / 8 $\frac{2}{3}$ (artabas of) wheat again from (?) the rent for (?) the food

⁴ of the Ibis of year 29. Signed Peteharpekhrat son of Es...? ⁵ Signed Pshenmin son of Pakēb, according to what is written above, in year 29.

NOTES.—Line 1. *hy* = μεμέτρηκεν.

³ *Yshg* is presumably for 𐤀𐤓𐤁𐤍 'Isaac'. Cf. Jeremiah 33/26; Psalm 105/9; Amos 7/9.

Line 2. The reading *Sbrbwns* is possibly correct (the doubtful letters are the second and fourth, which may, however, be compared with the *b* of *hb* in line 4); but I cannot identify the name.

Lines 3-4. *t hre p hb* probably means "the feeding-place of the Ibis"; cf. THOMPSON, *Family Archive*, p. 28, note 140 and references there. The reference to "the food (or probably "the feeding-place") of the Ibis" suggests that the ostrakon might have come from Ombos (the modern Kom Ombo), where there were apparently a temple for the ibis-headed god Thoth-Hermes and another for the falcon-headed god Haroeris-Apollo cf. PREISIGKE-SPIEGELBERG, *Die Prinz-Joachim-Ostraka*, 1914. But as there seem to have been ἱεῖον τοῦ ἱβίου in several parts of the country it is not possible to say with certainty to which of these places the present receipt belongs.

Line 4. Judging by the writing year 29 is possibly that of Philometor or Euergetes II.

Payment of lease (wheat).

234. (L. 7918. Formerly published : *Dict. Dem.* p. 136)
Thebes (?)

II-I cent. B.C.

- (1) *Thwt-e.'r-ty-s* (?) (*s*) *P* (?) -*šr-Ššq*
- (2) *smj* (*a*) *Hry-w Pa-'O-phṯ*
- (3) *'rm ne-f 'r.w wne* (sic) *'rtb sw*
- (4) 2 | 1 | 2 *'n st šp* (*n*) *'p hr*
- (5) *p wrh km a-'r-k shn r-f*
- (6) *sh h-sp 31 tp 'h [sw]* 4 (?)

Translation.—; Thetartaas (?) (son of) Pshensheshonk (?) ; greets Heriew (son of) Pa'apahte³ and his colleagues : 'There are 2 artabas of wheat ⁴ / 1 (artaba of wheat) / 2 (artabas of wheat) again—they are credited—for ⁵ the garden waste land, in respect of which thou hast contracted a lease'. ⁶ Written in year 31 on Thowt 4 (?).

NOTES.—Line 3. *wne* is written in error for the impersonal *wn* 'there is', 'there are'.

Line 6. Year 31 is possibly that of Philometor or Euergetes II or Soter II.

Loan of corn.

235. (B. 795) Thebes (?).

II-I cent. B.C.

- (1) *T-šr.t* [.....].?..? *t nt d* (*n*) *t* (?) *šr.t* (?)
- (2) 2 *t* (?) (*n p* ?) *wb n 'Mn T-šr.t-Hns wn mte.t 'rtb sw* 1 ¹/₂
- (3) *a 'y-y mte-y hy-t-f n-t a hn*

- (4) *a tp šm 'lq e-f swt a pe-t 'y n t md-*
 (5) *'e.t a-hy(-t) n-y n'm-s (?)*
 (6) *sh h-sp 32 tp pr sw 15 (?)*

Translation.—† It is Tshen-[.....]...? who declares to † the (?) second (?) daughter (?) of (?) (the ?) priest (?) of Amūn, Tshenkhons : 'Thou ownest $1\frac{1}{2}$ artabas of wheat † in my charge and I will measure them (lit. it) to thee by † Pakhons 30 delivered to thy house by the measure † by which thou hast measured to me'. † Written in year 32 on Tōbe 15 (?).

NOTES.—*Line 2.* For the use of the cardinal number 2.t (?) as an ordinal, cf. SPIEG., *Dem. Gram.*, § 91. 'The second daughter' probably means 'the younger daughter'; but the whole phrase is very doubtful. The reading *s.hm.t* instead of *t šr.t* is improbable and would give no sense.

Lignes 4-5. The *md'e.t* (Graecised form *μέτρον*), from Eg. *md*, is $\frac{1}{12}$ part of an artaba (cf. SETHE, *Bürgsch.*, p. 185, § 58, a). Here, as is *Bürgsch. l.c.*, it seems to mean 'measure' in general.

Ligne 6. Year 32 possibly belongs to Euergetes II or Soter II.

Payment of lease (wheat).

236. (P. 9646) Thebes (?).

Euergetes II 49 = 122/1 B.C.

- (1) *'n Hry-w P-hll' (?) sw 14*
 (2) *| 7 (|) sw 14 'n hr p shn e'r-f n t my*
 (3) *P-šr-Mn n h-sp 49 st šp (n) 'p*
 (4) *sh Pa-Hnm s Hns-Thwt*

Translation.—† Heriew (son of) Pkhello (?) has paid 14 (artabas of) wheat † / 7 (art. of wheat) / 14 (artabas of) wheat again for the lease which he contracted for (?) the Island of † Pshenmin in year 49. They are credited. † Signed Pakhnūm son of Khesthowt.

NOTES.—*Line 1.* *P-hll'* (?) is apparently (like Coptic *ἡλλο*) for *P-hl'o*, "the elder" or more probably "the old boy". Another possible reading is *P-ml'*. Sir Herbert Thompson is inclined to read it *P-šll* and compares *P. Berlin*, 3112/4.

Payment of lease (wheat).

237. (B. 1353) Thebes.

Possibly 116/5 or 80/79 B.C.

- (1) *'n ;Strs s ;Wphrnr*
 (2) *hn p shn a'r-f a p yh n 'Mn nt e-w d n-f p yh n t s.t*
 (3) *mnt.t nt sh n wy m-bh 'Mn-R'-nsw-ntr.w*

- (4) *n h-sp 2.t sw 18 / sw sw (sic) 9 / sw 18 'n a.te-f n swn tn (?) .?..?.*
 (5) *a sw w' (?) mte-f mh (?) p (?) .?. .?. a Pr-'O (n?) (p?) šm (?) sh (n) h-sp*
2.t 'bt-3 'h (?) (sw) 6 (?)
 (6) *sh Hr s Hr-s-'S a h p nt hry sh Hr-wd s Nht-Mnt*
 (7) *sh Hr-s-'S s (?) Wn-nfr (?) sh Hr-s-'S s Nht-Mnt*
 (8) *sh Klwd (s) P-te-Hr sh Ns-pe-w-to.w (s) Hr-m-hb*
 (9) *sh Py-ee s P-šr-t-'h sh 'Nh-p-hrt s Hr-Wn-nfr*

VERSO.

- (1) ὧρον τοῦ Ἀρσιήσιος
 (2) σύμβολον γῆς Ἀμμωνος
 (3) πυροῦ — δέκα.

Translation.—¹ Isidōros son of Euphranōr has paid ² for (lit. in) the lease which he contracted in respect of the land of Amūn called “The land of the pigeon-house”, ³ which is ceded before Amenrasontēr ⁴ in year 2, 18 (artabas of) wheat / 9 (artabas of) wheat / 18 (artabas of) wheat again, which he paid in (?) value at the rate of (?) .?..?. ⁵ to each (?) (artaba of) wheat; and he shall pay in full (?) the .?..?. to the State (lit. King) from (?) the (?) harvest (?). Written in year 2 on Hathōr (?) 6 (?). ⁶ Signed Hōr son of Harsiēse according to what is above. Signed Harwod son of Nekhtmont. ⁷ Signed Harsiēse son of Wennofre (?). Signed Harsiēse son of Nekhtmont. ⁸ Signed Klūd (son of) Petehōr. Signed Espūtow (son of) Harmahib. ⁹ Signed Peiee son of Pshentehe. Signed Khepekhrat son of Harwennofre.

NOTES.—*Line 5.* Year 2 is possibly that of Cleopatra III and Soter II or of Auletes.

VERSO, *lines 1-3.* Cf. TAIT, *Ostraca*, p. 39, No. 229.

Line 3. According to the demotic text (l. 4) ὀκτώ was left out in error after δέκα.

Receipt for rent (wheat).

238. (B. 604) Thebes.

Possibly 114/3 or 78/7 B.C.

- (1) 'n P-šr-Hns s (?) Pa-hr-nfr sw 10
 (2) / sw 5 / sw 10 'n hn p šm n pe-f yh
 (3) n h-sp 4.t sh T-dy p shn n h-sp 4.t tp 'h sw 6
 (4) sh Hr-bl s Yr-Hr-er-w (a) h p nt sh hry

Translation.—¹ Pshenkhons son of Paḥenūfe has paid 10 (artabas of) wheat ² / 5 (artabas of) wheat / 10 (artabas of) wheat again for (lit. in) the rent of his land ³ of

year 4. Signed Jidōi the collector in year 4 on Thowt 6. ⁴ Signed Harbelle son of Ienharow according to what is written above.

NOTES.—Line 3. For *shn*, “collector”, cf. *Theb. Ostr.*, p. 39, note 7.

Line 3. The writing belongs to the II-I cent. B. C. and year 4 is possibly 114/113 or 78/77 B.C.

Acknowledgement of payment of corn for a festival.

239. (C. 51237) Thebes.

Late Ptolemaic.

- (1) *P-te-Hr-p-R^c s Hr-m^c-hrw sm*
- (2) *a Hr-s^c-S (s) P...? . wn 'rtb sw 5 $\frac{1}{2}$*
- (3) *| 2 $\frac{1}{2}$ $\frac{1}{4}$ | 5 $\frac{1}{2}$ 'n a^c-n-f (?) (n?) n pr.wt nt sh*
- (4) *a hrw-f hr p (?) h^c n Mnt n Tm^c*
- (5) *n h-sp 8.t sh h-sp 8.t tp šm sw 7 (?)*
- (6) *sh P-te-Hr-p-R^c s Hr-m^c-hrw*

Translation.—¹ Peteħarprē son of Ĥarmakhor greets ² Ĥarsiēse (son of) P...? . : ‘There are 5 $\frac{1}{2}$ (artabas of) wheat ³ | 2 $\frac{1}{2}$ $\frac{1}{4}$ | 5 $\frac{1}{2}$ again which he (*sic*) paid (?) from (?) the corn which is subscribed ⁴ at his (*sic*) bidding for the feast of Mont at Jēme ⁵ of year 8’. Written in year 8 on Pakhons 7 (?). ⁶ Signed Peteħarprē son of Ĥarmakhor.

NOTES. Lines 3, 4. The use of the suffix of the 3rd person sing. in *a^c-n-f (?)* and *a hrw-f* in referring to the addressee is peculiar. One naturally expects that the 2nd pers. singular should be used instead.

For another receipt for wheat for the festival of Mont, cf. *Theb. Ostr.*, D 51, p. 39.

Line 5. The writing is late Ptolemaic.

The dating of this receipt and of *Theb. Ostr.*, D 51, referred to above, in Pakhons is in favour of Thompson’s suggestion (*l. c.*, note 4) that the feast of Mont possibly took place in that month.

Receipt for rent (wheat).

240. (P. 6564. Published : *Thesaurus*, p. 1055) Thebes.

Ist cent. B.C.

- (1) *'n Ta-p-mht (?) Ta-bbwy hn*
- (2) *p hwt n p m^c (?) 'mnt (?) n pe-s wrh*
- (3) *km nt n wš tke nt sh n wy m-bh*
- (4) *'Mn-R^c-nsw-ntr.w hn st $\frac{1}{4}$ yh nt sh*
- (5) *ar-s a^c-r-s n wp.t sw $\frac{1}{4}$*
- (6) *| $\frac{1}{8}$ | sw $\frac{1}{4}$ 'n st šp n 'p*

(7) *sh n h-sp 13.t tp šm sw 10*

(8) *sh D-ho s Ns-p-mt*

(9) *sh Wh-'b-p-R^c s Y'h-ms*

Translation. — † Tapemhit (?) Tabubue has paid for (lit. in) † the tillage of the western (?) place (?) of her garden waste land, † which is without fruit (-trees) (and) which is ceded before † Amenrasontēr,—for $\frac{1}{4}$ arura of land, which is written † to her debit (lit. against her) (and) which she tilled (lit. worked)— $\frac{1}{4}$ (artaba of) wheat † / $\frac{1}{8}$ / $\frac{1}{4}$ (artaba of) wheat again. They are credited. † Written in year 13 on Pakhons 10. † Signed Deho son of Espmēt. † Signed Wahabprē son of Ahmase.

NOTES.—*Line 1.* Instead of *Ta-bbwy*, possibly *ta Bbwy*, “daughter of Bubue” is to be read. However, the name *Ta-bbwy* is extremely interesting, as it is known hitherto solely from the notorious lady of that name in the *Setna* story.

Line 7. The writing belongs to the 1st cent. B. C.

Receipt for arrears of corn.

241. (P. 9707) Thebes (?).

Possibly Augustus 6.

(1) *Ws'r-wr s Yr-Hr-r-w 'rm ne-f 'r.w*

(2) *n rt.w (?) n h-sp 6.t n nt d n 'Mn-htp*

(3) *s P-'Gš te-n mh' n t (?) mn n sw*

(4) *n h-sp 6 sh n h-sp 6.t 'bt-2 šm (?) sw 23 (?)*

(5) *Ἀμμώνιος Ἀπολλοδώρ(ου)*

(6) *ἐπηκολόυθ(ηκα).*

Translation, lines 1-4.—† It is Wserwēr son of Ienharow and his colleagues † the agents (?) of year 6 whō declare to Amenhotp † son of Pekōsh : ‘We are paid in full the remainder of (the) wheat † of year 6’. Written in year 6 on Paōne (?) 23 (?).

Receipt for wheat.

242. (C. 51442) Gebelein.

Possibly Augustus 10.

(1) *a.'n Pa-Gb s Pa (?) -nfr (?) -htp*

(2) *a pr r n Pr-H.t-Hr*

(3) *hr ;Mwr hr h-sp 9.t sw 2*

(4) *| 1 | 2 'n sh Thwt-stm (?) s Gle (?)*

(5) *n h-sp 10.t tp 'h sw 29*

Translation.—¹ Pakēb son of Paneḥhotp (?) has paid ² at the gate of Phathōr (Pachthyris), ³ for Imoor (?) (Crocodilopolis), for year 9, 2 (artabas of) wheat ⁴ / 1 / 2 again. Signed Thetsōtem (?) son of Gle (?) ⁵ in year 10 on Thowt 29.

NOTES.—*Line 2.* *pr* is a purely phonetic writing for the def. art. *p*.

Line 3. The vocalization Imoor for ³*Mwr* is not certain. Cf. *Ryl.*, III, p. 273, note 3.

Receipt for rent.

243. (B. 1258) El-Kab (Eileithyiaopolis)

Possibly Augustus 12.

- (1) *a.hy* ...?... *s P-te-'S*
- (2) *a p r n 'y.w 'mnt hr p šm*
- (3) *n h-sp 12 sw 4 / 2 / sw 4 'n*
- (4) *sh ;Mnys? (sw) 21*

Translation.—¹ ...?... son of Peteēse has paid (lit. measured) ² at the gate of the Western quarters, for the rent ³ of year 12, 4 (artabas of) wheat / 2 / 4 (artabas of) wheat again. ⁴ Signed Ammōnios on day 21.

NOTES.—*Line 2.* By “the gate of the Western quarters” is meant “the gate of the granary of the Western quarters”.

“The Western Quarters” is presumably the name of the western division of El-Kab. Cp. “the Northern Quarters” at Thebes, No. 1/2, note.

Line 4. The broken writing after ³*Mnys* is the determinative of the name rather than the month and season—the date is apparently “day 21” only.

Receipt for rent (wheat).

244. (P. 1570. Published : *Thesaurus*, p. 1047; *Mel.*, 119; and HESS, *Roset.*, 63.)
Thebes. Augustus 19.

- (1) *a'n Wh-'b-p-R' s Hr-p-R' a p r Pr-'o n h-sp 19.t n Gysrs*
- (2) *'rtb n sw 67¹/₆ t pr.t sh.t 15 tmt (?) sw 82¹/₆*
- (3) *st šp n 'p sh n h-sp 19.t 'bt-3 šm sw 14 a-sh*
- (4) *Hry-w s Hr-sn-'S*
- (5) [...]?...
- (6) Ἀπολλώνιος Ἐχαρέσιου [σιτολ(όγος)]
- (7) ἐπηκ(ο)λ(ούθηκα) ταῖς τοῦ ς ὀγδ[οήκοντα]
- (8) δύο ἔκτον, / ς πβ [ἕ.]
- (9) ἡ Καίσαρος ἐ[πεὶ ἰδ]
- (10) καὶ κδ καὶ κ[

Translation lines 1-5.—¹ Wahabprē son of Harprē has paid at the gate of the King, for year 19 of Caesar, ² 67 $\frac{1}{6}$ artabas of wheat (and) 15 (artabas of) field-corn. Total : 82 $\frac{1}{6}$ ³ They are credited. Written in year 19 on Epēp 14. Signed Heriew son of Harsenēse, 1 [...] ...?

NOTES.—*Line 5.* The words left unread are probably another signature.

Lines 6-10. The Greek docket = *S. B.* 3988. A fresh reading has kindly been supplied by Mr. J. G. Tait with the following remarks : Cf. *O. Brüssel.* 6—In the second name the second letter is clearly χ , not ν . The supposed ρ is doubtful; it could be read μ , but in the *Brüssels ostrakon Viereck* reads ρ . Of the ν at the end there is only a very slight trace. It is unlikely that anything was added after the figures at the ends of lines 8 and 9, though there might be room for more. The name of the month in line 9 is restored from the demotic; only a trace of the first letter is preserved. The purpose of the last line is obscure.

Receipt in respect of corn for the temple.

245. (P. 6184). (Published without number : *Thesaurus*, 1049)

Thebes.

Augustus 26.

- (1) *a'n P-whr p 'o s P-wr-ybt a p r*
 (2) *hr šs (?) n ntr n Tm' n h-sp 26 sw 3 $\frac{1}{4}$ $\frac{1}{24}$ e-w šp [n 'p]*
 (3) *sh n h-sp 26 'bt-4 šm sw 7 'n sw 8 sw 2 e-w šp [n 'p]*

Translation.—¹ Pwhor the elder son of Pwereiebt has paid at the gate, ² for corn (?) of god (i. e. corn owing to the temple), in Jēme, for year 26, 3 $\frac{1}{4}$ $\frac{1}{24}$ (artabas of) wheat; they are credited. ³ Written in year 26 on Mesūrē 7. Likewise, on day 8, 2 (artabas of) wheat. They are credited.

NOTES.—*Line 2.* It is doubtful whether this *šs (?) n ntr* 'corn (?) of god' has anything to do with the *ἱερὸς πυρὸς* —a share of about 1% of the total amount of wheat paid to the State (cf. *G. O.*, I, p. 221 and W. Otto, *Priester u. Tempel*, II, p. 85). Instead of *šs n ntr*, however, possibly *yh n ntr* 'land of god i. e. temple land' and so the phrase *hr yh n ntr n Tm'* would mean "for the temple land at Memnonia".

Line 3. Year 26 must be that of Augustus since the owner of the receipt, Pwhor the elder son of Pwereiebt, occurs in No. 33, a receipt of the 32nd year of the same emperor.

Receipt for the value of wheat.

246. (B. 301) Thebes.

Augustus 27.

- (1) *a'n T-šr.t-Mn-htp ta P-šr-Mnt 'a p shn*
 (2) *hr P-šr-Ws'r-Bh s P-šr-Mnt hr sw n h-sp 26 hn*
 (3) *n rm.w n P-šr-p-Twt sttr 2.t qt 1.t | sttr [1.t qt $\frac{1}{2}$]*
 (4) *| sttr 2.t qt 1.t 'n sh n h-sp 27.t 'bt-2 šm sw 6.*

Translation.—¹ Tshenamenhotp daughter of Pshenmont has paid into the bank
² on behalf of Pshenwserbükhe son of Pshenmont for wheat of year 26—from among
³ the people of Pshenptwöt—2 staters 1 kite / [1] stater [$\frac{1}{2}$ kite] ⁴ / 2 staters 1 kite
again. Written in year 27 on Paōne 6.

NOTES.—*Line 4.* The form of the receipt is Early Roman and year 27 must be that of Augustus.

Receipt for rent (wheat).

247. (P. 6357) Edfu.

Augustus 28.

- (1) *h-sp* 28 *Gysrs*
- (2) *'bt-2 šm sw 1 wt P-t p 'o*
- (3) *s P-t (s) Sws šm Tb*
- (4) *mh-4 sw 5 $\frac{1}{2}$*
- (5) *Ἀννονχ() . ? .*
- (6) *'n (?) 'bt-2 šm sw 13 sw $\frac{1}{2}$?*

Translation.—¹ Year 28 of Caesar, ² Paōne 1. Paat the elder ³ son of Paat son
of Sōs has paid (for the) rent, (at) Tbo (Edfu) ⁴—for the fourth time— $5\frac{1}{2}$ (artabas of)
wheat. ⁵ Ἀννονχ() . ? . ⁶ Likewise (?), on Paōne 13, $\frac{1}{2}$ (artaba of) wheat.

NOTES.—*Line 4.* *mh-4* literally means “fourth, i. e. a fourth payment”.

Line 5. The Greek word is apparently the name of the sitologus; it does not occur elsewhere.

Line 6. The horizontal stroke at the end of the line is apparently superfluous.

Receipt for adaeratio (?) of wheat.

248. (B. 879) Thebes.

Augustus 28.

- (1) *a-wt Py-K s sp-2 a p shn*
- (2) *hr p gtglen n sw n h-sp 27.t sw 4 $\frac{1}{2}$*
- (3) *tmt (?) sttr (?) 1.t (?) $\frac{1}{2}$ ob. 3 p (?) 'rtb (?) sh n h-sp 28.t n Gyswre*
- (4) *'bt-4 šm sw 7 sh 'Pygrts s*
- (5) *Gpls*

Translation.—¹ Piko son of the same has paid into the bank, ² for the exchange (?)
of (the) wheat of year 27— $4\frac{1}{2}$ (artabas of) wheat—³ a sum of (?) 1 (?) $\frac{1}{2}$ staters (?)
3 obols per artaba (?). Written in year 28 of Caesar ⁴ on Mesūrē 7. Signed Epi-
kratēs son of ⁵ Kephalos.

NOTES.—*Line 2.* It may be suggested that *gtglen* is possibly a corrupt transliteration of the Greek
word *καταλλαγὴν*, the accusative form of *καταλλαγή*, ‘exchange’. ‘The exchange’ would be parallel
to *p šby n š'r*, ‘the exchanged (?) value’, of Nos. 256-257.

Receipt in respect of wheat for bakery.

249. (B. 870).

Possibly Augustus 33.

- (1) *Tmwkryns s .?.*
- (2) *p nt d (n) Wn-nfr s Pa-'r*
- (3) *te-y mh n p sw $\frac{1}{3}$ p 'y-*
- (4) *psy t tp šm 'lq*
- (5) *š' 'bt-3 šm sw 10 st šp*
- (6) *(n) 'p h-sp 33 'bt-2*
- (7) *sw 10*

Translation.—¹ It is Dēmokrinēs son of .? . ² who declares to Wennofre son of Paēr; ³ “I am paid in full the $\frac{1}{3}$ (artaba of) wheat of the ⁴ bakery (for the period) from Pakhons 30 ⁵ to Epēp 10. They are ⁶ credited”. Year 33, Paōne 7 10.

NOTES.—*Line 1.* Δημοκρίνης (SMITH, *Dict. Biogr. and Mythology*, I, 974). I owe the name and reference to Sir Herbert Thompson.

Line 6. Judging by the writing year 33 is possibly that of Augustus.

Receipt for rent (wheat).

250. (P. 10938) Edfu.

Augustus 36.

- (1) *h-sp 36 n Gysrs*
- (2) *'bt-2 pr ss 3 a (?).wt*
- (3) *Hr-qn (?) s P-'t (s) Lylw*
- (4) *šm n Tb mh-5*
- (5) *sw 12*
- (6) *Ⲛ ⲗⲥ ⲕⲁⲓⲥⲁⲣⲟⲥ ⲙⲉⲭⲉⲓⲣ ⲓ ⲛⲓ ⲛⲓ ⲛⲓ*

Translation lines 1-5.—¹ Year 36 of Caesar, ² Mkhir 3. ³ Har-qn (?) son of Paat (son of) Lilū has paid ⁴ (for the) rent, at Tbo (Edfu),—for the fifth time—⁵ 12 (artabas) of wheat.

NOTE.—*Line 4.* For mh-5, cf. No. 247/4, note.

Receipt for wheat.

251. (B. 1135) Thebes.

Augustus 41.

- (1) *a·n T-šr.t-Mnt ta P-šr-Mnt n-t.t P-šr-Mnt*
- (2) *s P-3-sn.w a p r n 'y.w mht.w n h-sp 41*
- (3) *sw 2 $\frac{1}{12}$ | sw 1 $\frac{1}{24}$ | sw 2 $\frac{1}{12}$ 'n n p hy*
- (4) *n 'yp(.t) n wš n šp sh n h-sp 41 n Gysrs*
- (5) *'bt-3 šm sw 10*
- (6) Πανεχάτης Πλήννις (*sic*)
- (7) ἐπηκο(λούθηκα) τῆς (*sic*) προγεγρα(μμένας) 2 β ι'β'
- (8) *L μα Καίσαρος Ἐπεὶ 10

Translation lines 1-5.—¹ Tshenmont daughter of Pshenmont has paid, through Pshenmont ² son Pkhemtsnēw, at the gate of the Northern quarters, for year 41, ³ 2 $\frac{1}{12}$ (artabas of) wheat / 1 $\frac{1}{24}$ (artabas of) wheat / 2 $\frac{1}{12}$ (artabas of) wheat again by the measure ⁴ of the oipe without extra charges. Written in year 41 of Caesar ⁵ on Epēp 10.

NOTES.—*Line 4.* For the phrase *n wš n šp* “without extra charges” ‘cf. No. 181/5, note.

Lines 6-8. Kindly read by Mr. J. G. Tait.

Line 6. The same Πανεχάτης occurs in TAIT, *Ostraca*, p. 98, No. 144, and O. Strassb. 331-332. Read Πλήννιος.

Line 7. Read ταῖς.

Receipt for wheat.

252. (P. 9029) Thebes (?).

Augustus 41.

- (1) *a·n Pa-Mnt s P-šr-'S*
- (2) *p mr-'y-psy a p r n h-sp 41*
- (3) *n-t.t Hr-s-'S s Hnm (?) -sw-f*
- (4) *sw 1 $\frac{1}{3}$ | sw 2 $\frac{2}{3}$ | sw 1 $\frac{1}{3}$ 'n n p hy*
- (5) *n 'yp.t n wš n šp*
- (6) *sh n h-sp 41 'bt-3 šm sw 18 (?)*

Translation.—¹ Pamont son of Pshenēse, ² the baker, has paid at the gate, for year 41, ³ through Harsiēse son of Khnemsūf (?), ⁴ 1 $\frac{1}{3}$ (artabas of) wheat / 2 $\frac{2}{3}$ (art. of) wheat / 1 $\frac{1}{3}$ (art. of) wheat again by the measure ⁵ of oipe without extra charges. ⁶ Written in year 41 on Epēp 18 (?).

NOTES.—*Line 2.* For the reading *'y-psy* ‘bake-house’, cf. No. 249/3-4. Here only the determinatives are written. The title *mr-'y-psy* means ‘baker’, not ‘chief baker’; just as *mr-'h* means ‘herds-

man', not 'chief herdsman'. The title 'chief baker' occurs in demotic as 'o-n-mr-'y-psy; cf. THOMPSON, *Family Archive*, p. 103, No. 137. In *Pap. Dem. Berlin* 3 1 16, 3 / 18, the title *t mr-'y-psy.t* corresponds to the Greek ἀρτοκ[όπος] in Cassati 6 / 1, and means, "the woman baker". The fem. ending *t* at the end of the title does not belong to 'y-psy, which is masculine, but to the whole title as the feminine for mr-'y-psy, "baker".

Line 3. For the name *Hnm* (?) -sw-f, cp. *Mnt-sw-f*, *Pap. Rhind.*, Gloss., No. 527.

Line 5. For the phrase *n wš n šp* "without extra charges", cf. No. 181 / 5, note.

Acknowledgment of payment of debt.

253. (P. 8374) Thebes (?).

Tiberius 5.

- (1) *Pa-Mnt p hm s Wn-nfr p nt*
- (2) *d n Hr-s-'S s Pa-Mn*
- (3) *te-y mh n sw n sw $\frac{1}{3}$*
- (4) *a-te-y ty še-w a p r*
- (5) *Pr-'o hr-'r-k n h-sp 4.t*
- (6) *sh n h-sp 5.t (n) Tybrys*
- (7) *Gysrs*
- (8) *Sbsts*
- (9) *'bt-2 šm sw 3*

Translation.—¹ It is Pamont the younger son of Wennofre who ² declares to Har-siēse son of Pamin ³ : 'I am paid in full the price of $\frac{1}{3}$ (artaba of) wheat ⁴ which I caused to be sent to the gate of ⁵ Per'o on thy behalf for year 4'. ⁶ Written in year 5 of Tiberius ⁷ Caesar ⁸ Sebastos ⁹ on Paone 3.

NOTES.—Line 4. *ty še* = x o : 6 o, 'send'.

Temple-granary-receipt for wheat.

254. (V. 14) Thebes.

Claudius 8.

- (1) *a-'n 3-sn.w s P-'lel a p r n p*
- (2) *ntr n n 'y(.w) mht.w n h-sp 8.t sw $1\frac{1}{2}$ / sw $\frac{1}{2} \frac{1}{4}$ / sw $1\frac{1}{2}$ 'n*
- (3) *n p hy n 'yp.t sh n h-sp 8.t Tybers*
- (4) *Glwts Gesrs [S]bsts*
- (5) *Grmenkws ;Wtwgrtwr*
- (6) *'bt-2 šm sw 19*

Translation.—¹ Khemtsnēw son of Palil has paid at the gate of the ² god of the Northern quarters, for year 8, $1\frac{1}{2}$ (artabas of) wheat / $\frac{1}{2} \frac{1}{4}$ (art. of) wheat / $1\frac{1}{2}$ (art. of)

wheat again ³ by the measure of oipe. Written in year 8 of Tiberius ⁴ Claudius Caesar Sebastos ⁵ Germanicus Autocrator ⁶ on Paōne 19.

NOTES.—Line 1. The same name occurs in No. 66/2 of the 7th year of Claudius. For the vocalisation "Palil", cf. *ibid.*, line 2, note.

Receipt for barley-seed.

255. (B. 210) Thebes.

Augustus 26.

- (1) *a·n T-šr.t·Y-m-htp (?) ta P-te-Mn s Nfr-ḥo (?) a p r 'Mn hr t qy.t*
- (2) *yt 10 n t pr[.t] sh(.t) hr h-sp 26.t n Gsyrs*
- (3) *st šp n 'p sh n h-sp 26.t n Gsyrs 'bt-2 šm sw 15*
- (4) *sh Hry-w s Hr-sn-'S p sh n r*
- (5) *Φατρῆς Ψενχώ(νσιος) καὶ Κέφαλος Φατρεῦς (sic)*
- (6) *σιτολόγ(οι) σπερμά(των) κριθῆς ἀρτά(βας) δέκ(α) ⱥ ι*
- (7) *(H. 2) Ψε. . . . θρη(?) ὁ παρὰ Φειλερώ(τος) ἐπη(κδλούθηκα) σπερμά(των)*
- (8) *κριθῆ(ς) ⱥ ι L κς Καίσ(αρος) Παῦνι ιε*

Translation lines 1-4.—¹ Tshenimḥōtep (?) daughter of Petemin son of Neferḥo (?) has paid at the gate of Amūn for the highland (sharaki land) ² 10 (artabas of) barley of the seed (required) for year 26 of Caesar. ³ They are credited. Written in year 26 of Caesar on Paōne 15. ⁴ Signed Heriew son of Harsenēse the gate-scribe.

NOTES.—Line 1. By "the gate of Amun" is to be understood "the gate of the granary of the temple of Amūn".

Lines 5-8. Mr. J. G. Tait kindly read the Greek.

Line 5; *ad fin.* Read Φατρήους.

Receipts for the value of barley.

256. (B. 860) Thebes.

Augustus 41.

- (1) *a·wt Hr s Wn-nfr a p shn hr*
- (2) *p šby n š'r n yt e.t (?) -w s (?) p (?) bl (?)*
- (3) *n p r n ntr hn p šm (?) n h-sp 38*
- (4) *qt $\frac{1}{2}$ ob. $1\frac{1}{2}$ | ob. $3\frac{1}{2}$ | qt $\frac{1}{2}$ ob. $1\frac{1}{2}$ 'n*
- (5) *n ws n wt sh n h-sp 41 n Gsrs*
- (6) *p 'bt nt hw 'lq sh Gpls s ;P[k]rt[s]*

Translation.—¹ Hōr son of Wennofre has paid into the bank, for ² the exchanged (?) value of barley received (?) from (?) ³ the gate of god (i. e. the gate of the granary

of the temple) from (?) the rent (?) of year 38, $\frac{4}{1} \frac{1}{2}$ kite $\frac{1}{2}$ obols / $3 \frac{1}{2}$ obols / $\frac{1}{2}$ kite $\frac{1}{2}$ obols again $\frac{5}{1}$ without prosdiagraphomena. Written in year 41 of Caesar, $\frac{6}{1}$ the-August-month, day 30. Signed Kephalos son of Epikratēs.

NOTES.—Line 2. *p šby n š'r n yt*, “the exchanged (?) value of barley”. This presumably means the value paid in exchange for barley (cf. No. 248/2, note). In this phrase the def. article *p* belongs to *š'r*, “value”, with *šby* as an adjective, meaning “exchanged (?)”, and not a noun, which latter would be grammatically impossible. For an analogous example of this rare construction (an adjective preceded by the def. article and connected with its noun by the genetival *n*) cf. SPIEG., *Demot. Gram.*, § 69 : *p šm n pn*, “the little mouse”.

Lines 2-3. Cf. No. 257/3.

Line 5. For *wt*, “prosdiagraphomena”, cf. No. 7/4, note.

257. (B. 771) Thebes.

Augustus 41.

(1) *a-wt ; Ntrsthns s Ty;nses*

(2) *'rm P-lyn; (?) s P-šr Hns a p šhn hr p šb n*

(3) *š'r n yt e.t (?) -w s (?) p (?) bl (?) n pr (sic) r n ntr hn p (?) šm (?)*

(4) *n h-sp 38 qt 1.t $\frac{1}{2}$ / qt $\frac{1}{2}$ ob. 3 / qt (1.t) $\frac{1}{2}$ 'n*

(5) *sh n h-sp 41 n Gysrs 'bt-3 'h ss 5 (?)*

(6) *sh Gple (?) s ; Pekrts*

Translation.—¹ Androsthēnēs son of Dionysis ² and Pleinōs (?) son of Pshenkhons have paid into the bank, for the exchanged (?) ³ value of barley received (?) from (?) the gate of god from (?) the (?) rent (?) ⁴ of year 38, $\frac{4}{1} \frac{1}{2}$ kite / $\frac{1}{2}$ kite 3 obols / $\frac{1}{2}$ kite again. ⁵ Written in year 41 of Caesar on Hathōr 5 (?). ⁶ Signed Kephalos son of Epikratēs.

NOTES.—Line 2. The def. art. *p*, in *P-lyn; (?)*, is written in error for alphabetic *p*.

šb, “exchanged”, is spelt out in No. 256/2; cf. note *ad loc.* Instead of *šb*, Sir Herbert reads *šr*  (= *wb.* IV, 424-426) and thinks it is the same as *šr* “deficiency” of *Pap. Mag.*, Gloss., No. 861, thus translating *p šr n š'r n yt* “the diminished value of barley”, but I am unable to agree with him since the reading *šb* is palaeographically in order and again it is spelt out in No. 256/2.

Line 3. On *š'r* ‘value’ cf. No. 256/2, note.

pr is a purely phonetic writing for the definite article *p*.

Notice of payment of spelt (?) with an account of spelt (?) on verso.

258. (B. 401) Thebes.

Auletes or Augustus 28.

The ostrakon had first been used on the recto for writing a notice of payment of 20 artabas of spelt (?) for chicks. The writing on the recto having been crossed out

the verso was afterwards used for writing an account of spelt (?) owing to or, probably, from five persons.

RECTO.

- (1) *P-šr-'O-ph̄t p mr 'y-psy h̄y-w bt (?) 20*
 (2) *| 10 | 20 'n n n ms-'pt.w sh Ns-Tm' (?)*
 (3) *n h-sp 28 'bt-3 'h (sw) 7*

VERSO.

- (1) *Ns-p-mt p hm ntr (?) 2·n (?) bt (?) 5*
 (2) *Ns-p-mt s Hr-m-hb bt (?) 5*
 (3) *P-te-Hr-m-hb (?) s Hr-wd bt (?) 5*
 (4) *P-te-'Mn-nsw-to.w s Ns-Mn bt (?) 5*
 (5) *Lygs bt (?) 5*

Translation.

RECTO.

¹ (To) Pshen'apahte the baker : 'There have been measured 20 (artabas of) spelt (?)
² / 10 / 20 again for the chicks'. Signed Esjēme (?) ³ in year 28 on Ḥaṭhōr 7.

VERSO.

¹ Espmēt the second prophet (?) 5 (artabas of) spelt (?). ² Espmēt son of Ḥarmahib 5 (artabas of) spelt (?). ³ Peteḥarmaḥib (?) son of Ḥarwod 5 (artabas of) spelt (?). ⁴ Petemestow son of Esmin 5 (artabas of) spelt (?). ⁵ Lykos (?) 5 (artabas of) spelt (?).

NOTES.—Line 1. For the reading 'y-psy, "bake-house", cf. No. 252/2, note.

For the reading bt (?), "spelt", cf. Ryl., III, p. 412.

Line 2. ms = MAC, "young" of animal or bird. 'pt = ⲱⲉⲧ, "goose", "fowl". ms 'pt.w, "chicks".

Receipt for the value of wheat-seed.

259. (P. 12888) Thebes.

Augustus 25.

- (1) *a·n P-Ḥ-Mnt s 'Mn-p-ym*
 (2) *a p sh̄n n n 'y.w mht.w*
 (3) *swn pr(.t) sh̄(.t) n h-sp 23 hn n rm.w n*
 (4) *Pa-Mnt s P-šr-'Np sw $\frac{1}{2}$ tmt (?) sttr $\frac{1}{2}$ ob. 4.t*
 (5) *sh̄ n h-sp 25.t 'bt-2 pr 'lq*

Translation.—¹ Pftūmont son of Amenpeiom has paid ² into the bank of the Northern quarters ³ (for the) value of field-corn of year 23, among the men of ⁴ Pamont son of Pshenenūp, (for) ¹/₂ (artaba of) wheat, a sum of (?) ¹/₂ stater 4 obols. ⁵ Written in year 25 on Mkhir 30.

Receipt for the value of wheat and barley seed.

260. (B. 231) Thebes.

Augustus 42.

- (1) *a-wt Py-K s (?) .? . 'rm Pa-Mnt s Thwt-'w*
 (2) *'rm ne-w 'r.w a p shn hr p ¹/₂ n pr.t sh.t n sw*
 (3) *n ntr n t my p yh š; n h-sp 41 sw 29*
 (4) *tmt (?) (n) ht sp-2 (tbn) 5 sttr 4 'n hr (?) p ¹/₄ (?) n pr.t sh.t n yt n h-sp 41*
 (5) *[yt] 17 ¹/₆ tmt (?) sttr 10 qt ¹/₂ ob. ¹/₂ sh n h-sp 42 (?) n Gysrs*

Translation.—¹ Piko son of .?. and Pamont son of Thetēw ² and their colleagues have paid into the bank, for the ¹/₂ part of (the) wheat-seed ³ of god (i. e. of the temple) of the "Island of the Nose-land", for year 41—(for) 29 (artabas of) wheat—⁴ a sum in silver money of 5 (tebens) 4 staters. Likewise, for the ¹/₄ (?) part of barley-seed, for year 41—⁵ (for) 17 ¹/₆ (artabas of) barley—a sum of (?) 10 staters ¹/₂ kite ¹/₂ obol. Written in year 42 (?) of Caesar.

NOTES.—Line 3. š,  = Coptic ωλ, 'nose'.

Line 4. For (n) ht sp-2 "in silver money" see No. 10/4, note. See also Nos. 126/3; 127/3; 193/4, 5; 201/3; 203/3.

Receipts for chaff.

261. (B. 37) Thebes.

Possibly Auletes 27 = 55/4 B.C

- (1) *h-sp 27 'bt-3 šm (?) sw 12 (?)*
 (2) *Ns-na-Hmn-'w s Ns-na-Hmn-'w*
 (3) *myh th 14 | 7 | 14 'n*

Translation.—¹ Year 27, Epēp (?) 12 (?). ² Esnakhomnēw son of Esnakhomnēw. ³ 14 moeih-measures of chaff | 7 | 14 again.

NOTES.—Line 3. myh = MOEIZ, MOIAZ (Sahid.), μοει, μώιον, measure for fodder etc. Cf. CRUM, *Copt. Dict.*, p. 208.

th = TΩZ : TΩZ "chaff, ἀχυρον", Eg. dhʿ.

262. (C. 51490) Provenance uncertain.

Roman.

- (1) *a'n Pa-Mnt p hm*
- (2) *'rm ne-f hrt.w ;th th*
- (3) *2 hr p th nt 'y-w*
- (4) *sh P-šr-Mnt*

Translation.—¹ Pamont the artisan ² and his children have paid 2 loads of chaff ³ for the chaff they owe. ⁴ Signed Pshenmont.

NOTES.—Line 2. *;th* = Bohairic $\lambda\theta\lambda\mathbf{z}$, “load, burden”.
th, “chaff”; cf. No. 261/3, note.

Receipts for wine.

263. (P. 6580. Published : *Thesaurus*, p. 1054) Thebes.

Hadrian 7.

The following four receipts are among several given by priests of the shrine or shrines of the goddess Ratow, the consort of Mont at Thebes, to a certain Amenhotp son of Harpbēk for various quantities of wine he delivered between the 5th year of Hadrian and the 8th of Antoninus Pius. In No. 266 the wine is said to be for “the festival of year 8”.

- (1) *yt-ntr Hr s Ns-pe-w-to.w p nt d n 'Mn-htp s*
- (2) *Hr-p-bk te-y mh n 'rp 1 hr*
- (3) *p 'y n R'-to.w t ntr.t 'o.t hr h-sp 6 n*
- (4) *;Tryns pe-n hry sh n h-sp 7 n ;Tryns*
- (5) *Gysr[s] [pe-n] hry tp 'h sw 6*

Translation.—¹ It is divine-father Hōr son of Espūtow who declares to Amenhotp son ² of Harpbēk : ‘I am paid in full 1 (keramion of) wine, for ³ the shrine (lit. house) of Ratow the great goddess, for year 6 of ⁴ Hadrian our lord’. Written in year 7 of Hadrian ⁵ Caesar [our] lord on Thowt 6.

NOTES.—Line 2. For the reading *'rp*, cf. No. 112/4.
Line 3. *R'-to.w*, Eg. *R'y.t-t'.wy*, “the sun-goddess of the two lands”, was the consort of the god Mont. Cf. *Wb. Aeg. Sp.*, II, 402.
Lines 4, 5. For the reading *hry*, not *ntr*, cf. Nos. 264/4 and 266/5.

264. (P. 6588) Thebes.

Hadrian 20.

- (1) *yt-ntr P-te-Hns-p-hrt s Htr p nt d n 'Mn-htp s Hr-p-bk*
- (2) *te-y mh n-t.t-k pe (?) sp n 'rp n p 'y n R'-to.w t ntr.t*
- (3) *'o.t 'rp 1 hr h-sp 20.t n ;Tryns*
- (4) *Gysrs pe-n hry e-f šp n 'p*

Translation.—¹ It is divine-father Petekhenspekhrat son of Hatre who declares to Amenhotp son of Harpbek : ² 'I am paid in full by thee the rest of my wine (lit. my rest of wine) for the shrine (lit. house) of Ratow the great goddess ³—1 (keramion of) wine—for year 20 of Hadrian ⁴ Caesar our lord. It is credited'.

NOTES.—*Line 2.* For the reading 'rp, cf. No. 112/4.

265. (P. 6585. Published : *Thesaurus*, p. 1054) Thebes.

Hadrian 22.

- (1) *yt-ntr P-šr-t-h s Py-ee-n-Hr p nt d n*
- (2) *'Mn-htp s Hr-p-bk te-y mh n-t(.t-k)*
- (3) *n 'rp w^c hr p 'y n R^c-to.w*
- (4) *n h-sp 22.t st (sic) šp (n) 'p*

Translation.—¹ It is divine-father Pshentehe son of Peiinhōr who declares to ² Amenhotp son of Harpbek : 'I am paid in full by (thee) ³ one (keramion of) wine, for the shrine (lit. house) of Ratow, ⁴ for year 22. They are (*sic*) credited.

NOTES.—*Line 4.* Each of the receipts, except this one, which belongs to Amenhotp son of Harpbek, bears either the royal name Hadrian or Antoninus. The earliest I possess is P. 6234, which dates from the 5th year of Hadrian, and the latest is No. 266, which dates from the 8th year of Antoninus Pius. Hence it seems that Amenhotp delivered wine to the temple for a period extending from about the 5th year of Hadrian to about the 8th of Antoninus. It is therefore probable that year 22 of the present receipt (which belongs to the same individual) is that of Hadrian rather than of Antoninus Pius.

Line 4. *st* is written in error for *e-f*, which latter should refer to 'rp w^c, "one (keramion of) wine", in line 3.

266. (P. 6562, Published : *Thesaurus*, p. 1060) Thebes.

Antoninus 8.

- (1) *n w^cb.w nt wbe n (supra lin.) m^c.w n R^c-to.w n nt d*
- (2) *n 'Mn-htp s Hr-p-bk te-n mh*
- (3) *n-t.t-k n p 'rp hr t wm(.t)*
- (4) *n h-sp 8.t n ;Ntwngns*
- (5) *Gysrs pe-n hry*
- (6) *e-f šp n 'pe sh yt-ntr Hr-s-'S*
- (7) *s 'Y-m-htp (?) hr-r-f 'rm ne-f 'r.w*

Translation.—¹ It is the priests who are (serving) before the shrines (lit. places) of Ratow who declare ² to Amenhotp son of Harpbek : 'We are paid in full ³ by thee the wine for the feast ⁴ of year 8 of Antoninus ⁵ Caesar our lord. ⁶ It is credited'.

Signed divine-father Harsiēse 7 son of Imhōtep (?) on behalf of himself and his colleagues.

NOTES.—Line 1. P. 6269 (unpub^d), which belongs to this category of receipts, gives as alternative *n w^b.w n n 'y.w n R^c-to.w n nt d n* etc. 'It is the priests of the shrines (lit. houses) of Ratow who declare to etc.'

wbe = Coptic OΥΒΓ, OΥΓ.

Line 3. *wm(.t)* 'banquet', 'feast'. Cf. GRIFFITH, *Graffiti*, Ph. 416/6, 13; 449/6.

Receipts for castor-oil seed.

267. (L. 7891 bis. Published : *Mélanges*, p. 118) Thebes(?). II-I cent B.C.

- (1) 'n Htr s Hry-Py-K s ;Rs Hry-w s St-w-t-wt (*supra lin.*)
- (2) hn p 'p (*supra lin.*) p shn a'-r-w-w (sic) a w^c wn n yh hr P-š'y-
- (3) hr-p-mw tkm mḏ^c.t 24 / 12
- (4) / 24 'n 'rtb sw 16 [n] p qws (n) hmt / sw 8 / sw 16 'n
- (5) st šp n 'p sh h-sp 2.t 'bt-4 'h (sw) 13
- (6) sh Nht-s-Pth (?) s 'Y-m-htp a h p [nt] [sh] [hry] sh Ey.?
- (7) sh Ws'r-wr (?) s P-šr-š'-hy

Translation.—1 Hatre son of Heriepiko son of Erōs (and) Heriew son of Stūtwteti (Στοτοῦτης) have paid 2 on account of (lit. in the reckoning of) the lease which they contracted in respect of one portion of land on "Pshai- 3 is-under-the-water" 24 bushels of castor-oil seed / 12 4 / 24 again, and 16 artabae of wheat [by] the bronze measure / 8 (artabae of) wheat / 16 (artabae of) wheat again. 5 They are credited. Written in year 2 on Kiahk 13. 6 Signed Nekhtesptah (?) son of Imhōtep according to that [which is written above]. Signed Ey.?. 7 Signed Wserwēr (?) son of Pshen'ashōkhe.

NOTES.—Line 2. The second *w* in *a'-r-w-w* is dittography.

Lines 2-3. "Pshai-is-under-the-water" is presumably the name of the farm on which the land was situated. The name is interesting as it is bound to have some mythological origin.

Line 3. For *mḏ^c.t*, "bushel", cf. SETHE, *Bürgsch.*, pp. 185 and 221. Since the *mḏ^c.y* is a dry measure the word *tkm* must mean castor-oil seed, not castor oil.

Line 4. *p qws (n) hmt*, "the bronze measure", is probably the same as the μέτρον τετραχοίνικον χαλκόστομον or the μέτρον τὸ πρὸς τὸ βασιλικὸν χαλκοῦν of the Greek texts. Cf. SETHE, *l. c.*, p. 223, § 28, b, *ad fin.*

268. (B. 653) Thebes.

106/5 B.C.

- (1) ['n Hn]s-Thwt s P-te-Hns hn^c ;Sgry; (?) Thwtrs
- (2) ['rtb tk]m 16 ⁵/₆ / 8 ¹/₃ ¹/₁₂ / 'rtb tkm 16 ⁵/₆ 'n
- (3) [hn p] 'p n t my ;Mrn n h-sp 12 'r h-sp 9.t

- (4) [*sh* X] s *Mnt-m-h.t 'rm nē-f 'r.w*
 (5) [*sh* ...].n p rt s *P-me*
 (6) [*sh* X] (s) *D-ho n h-sp 9.t 'bt-4 šm (sw) 19*

Translation.—¹ [Khe]sthōwt son of Petekhons and Iskhyriōn (?) (son of) Theodōros have paid ² $16\frac{5}{6}$ [artabae of castor oil seed] / $8\frac{1}{3} \frac{1}{12}$ / $16\frac{5}{6}$ artabae of castor-oil seed again, ³ [on] account of (lit. in the reckoning of) “The Island of *Mrn*” for year 12, making year 9. ⁴ [Signed X.] son of Mentemhē and his colleagues. ⁵ [Signed ...].n the agent son of Pemū. ⁶ [Signed X.] (son of) Deho in year 9 on Mesūrē 19.

NOTES.—*Line 3.* *t my* *Mrn*, “The Island of *Mrn*”, is a place-name at Thebes.

Years 12 and 9 refer to the joint reign of Cleopatra III and Alexander I, 106/105 B. C.

Line 6. Notice the dating with the years of Alexander alone.

268. A. (P. 6179) Thebes.

56 B.C.

- (1) *'Mn-htp s Pa-n; P-šr-^cO-phṯ s Pa-n; n rt.w n*
 (2) *h-ntr 'n nt d n Hr-s-^cS s Hr-Wn-nfr (?) wn tkm m'd.t 6.t*
 (3) | 3.t | 6.t 'n e.te-k s.t hr t my n *Pa-tm (?) hr h-sp 2.t (?) wbe p s[nh] (?)*
 (4) *n pr 'Mn 'rm ne-f rpy.w s 3.n n tp šm a 'bt-2 šm a-te-k n (?) n (?) w'b.w (?) [...]*
 (5) *n pr 'Mn st šp n 'p sh (n) h-sp 2.t 'r 'r h-sp 1.t 'bt-3 šm sw 11*
 (6) *sh 'Mn-htp .?..? n (?) P-šr-^cO-p t.*

Translation.—¹ It is Amenhotp son of Pana (and) Pshen'apahte son of Pana, the agents of ² the temple, who declare to Harsiēse son of Harwennofre (?) : ‘There are 6 bushels of castor-oil seed ³ / 3 / 6 again, which thou hast paid (lit. given) on account of “The Island of *Pa-tm* (?)” for year 2 (?) in respect of the revenue (?) ⁴ of the temple of Amūn and its (affiliated) temples (for ?) the third phyle from Pakhons till Paōne ..?..? [...] ⁵ of the temple of Amūn. They are credited’. Written in year 2, which makes year 1, Epēp 11. ⁶ Signed Amenhotp .?..? Pshen'apahte.

NOTES.—*Line 3.* The restoration *s'nh*, “revenue, endowment”, is very doubtful.

Line 4. The phrase *s 3.n n tp šm a 'bt-2 šm*, “the 3rd phyle from Pakhons till Paōne”, apparently means “the third phyle on duty from the beginning of Pakhons till the beginning of Paōne”. Cf. THOMPSON, *Theban Ostraca*, p. 52, note 4.

I am unable to understand the phrase *a-te-k n (?) n (?) w'b. w (?)* (or probably *tny.w* “shares ?”).

Line 5. The date refers to the reign of Berenice and Archelaus. For other documents from that reign, cf. TAIT, *Ostraca*, p. 84, No. 52 and references there.

269. (P. 1115) Thebes.

Ist cent. B.C.

- (1) *Ptlwmys s Prtrqws (?)*
 (2) *'rtb tkm 10 | 5 | 'rtb tkm 10 'n hn*
 (3) *p 'p n p hr n P-hy n h-sp 20.t*

- (4) *sh Sn-Hns s D-ho n h-sp 20.t*
 (5) *'bt-2 šm (sw) 3*

Translation.—¹ Ptolemaios son of Prōtarkhos (?) (has paid) ² 10 artabae of castor-oil seed / 5 / 10 artabae of castor-oil seed again, on ³ account of (lit. in the reckoning of) "The Region of Pōhi" for year 20. ⁴ Signed Senkhons son of Deho in year 20 ⁵ on Paōne 3.

NOTES.—*Line 3.* The place name *p hr n P-hy* is probably identical with *Poenpois* of *Pap. gr. Taurin*, II, p. 45. Cf. *Theban Ostraca*, p. 32, note 4; and No. 81/4, note.

Payment of lease (money).

270. (C. 51449) Gebelein.

Probably 90/89. B.C.

- (1) *'n P-te-Ws'r s P-šr-n-mw (?)*
 (2) *a h-ntr Pr-H.t-Hr*
 (3) *hr pa (sic) shn p hr rs (n) p mw*
 (4) *h-sp 24 a h-sp 25 tp pr 'lq*
 (5) *krkr 10 / 5 / 10 'n*
 (6) *st šp (n) 'p*
 (7) *sh P-te-Hr-sm-to.w s Pa-Gb.*

Translation.—¹ Petewsire son of Pshērenmū (?) has paid ² into the temple of Phathōr (Pathyris) ³ for the lease of 'The Southern Region' (for the period from) the inundation ⁴ of year 24 till year 25, Tōbe 30, ⁵ 10 talents / 5 / 10 again. ⁶ They are credited ⁷ Signed Peteharsemtew son of Pakēb.

NOTES.—*Line 3.* *pa* is written in error for the def. art. *p*.

p hr rs 'the Southern Region' is presumably an estate belonging to the temple at Pathyris. For the reading *hr*, cf. No. 81/4, note.

Lines 3-4. For the phrase *(n) p mw h-sp 24*, "from the water (i. e. inundation) of year 24", cf. *SETHE, Bürgsch.*, pp. 165-166.

Line 4. Judging by the writing I am inclined to assign year 25, which is probably the date of writing the receipt, to the reign of Alexander, 90/89 B. C.

Receipt for the value of cattle, geese etc. for temple festivals (?).

271. (L. 7871) Thebes.

Euergetes II 50 = 121/0 B.C.

- (1) *'n Qnn s Trs*
 (2) *'rm ne-f 'r.w ht 2260 n swn*
 (3) *'h n n wm.w (?) 'pt 'by*
 (4) *hn t tny.t ps n p hr (n) P-hy*

- (5) (*ht*) 700 (*n*) *swn* 'f(?) *n h-sp* 50 *st šp* (*n*) 'p
 (6) *sh Y'h-ms* (*s*) *P-te-Ws'r*
 (7) *n h-sp* 50.t *n tp* 'h *sw* 22

Translation.—¹ Konōn son of Dōros ² and his colleagues have paid 2260 silver pieces as value ³ of cattle, for the festivals (?), (and of) geese (and) honey, ⁴ for the half-share of "The Region of Pōhi", ⁵ (and) 700 (silver pieces) as value of flesh (?) for year 50. They are credited. ⁶ Signed Ahmase (son of) Petewsire ⁷ in year 50 on Thowt 22.

NOTES.—*Line 3.* *wm* is apparently the same word as in No. 266/3 and means "banquet, feast".

Line 4. For the place-name *p hr* (*n*) *P-hy*, "The Region of Pōhi", cf. No. 269/3, note, and No. 81/4, note.

Line 7. Year 50 is that of Euergetes II, 121/120 B. C.

Receipt given by a phylarchos.

272. (P. 9463) Thebes.

II-I cent. B.C.

- (1) *P-šr-Mn s Pa-wn p* 'o-n-s s 2.n
 (2) *p nt d n Hns-te-f-nht s Hr-s-S*
 (3) *Ns-na-Hmn-w* ..?.. *n rt[w]* (?)
 (4) *n p wb te-y mh ke* [*nh*?]
 (5) *hn 12 | hn 6 | hn 12* 'n a mh [*nh*?]
 (6) *hn 20 st šp* (*n*) 'p *sh P-te-Mn* (?) -[.?.]
 (7) *p sh h-ntr n n h.wt* (?) *pr* (?) 'mnt (?) [-.?.]
 (8) *n h-sp* 35 'bt-3 'h 'lq (?)

Translation.—¹ It is Pshenmin son of Pawon the phylarchos of the second phyle ² who declares to Khenstefnakhte son of Harsiēse ³ (and) Esnakhomnēw ..?.. the bailiffs (?) ⁴ of the sanctuary : 'I am paid in full another ⁵ 12 *hin*-measures of [oil?] / 6 *hin*-measures / 12 *hin*-measures again, to complete ⁶ 20 *hin*-measures of [oil?]. They are credited'. Signed Petemen (?) -[.?.] ⁷ the temple-scribe of the western (?) temples (?) [-.?.]. ⁸ Written in year 35 on Hathōr 30 (?).

NOTES.—*Line 1.* For the title 'o-n-s 'phylarchos', cf. SPIEG., *Priesterdekrete*, Gloss., No. 291.

Line 3. The broken word at the end of the line is apparently *rt.w* 'bailiffs' or 'agents'.

Line 4. *wb* (with its divine and place-determinatives) is presumably the same as Eg. *wb* 'sanctuary'. Cf. *Wb. Aeg. Spr.*, I, 291.

Lines 1 and 5. The word missing at the end of each of lines 1 and 5 is possibly *nh*, "oil".

Line 7. *n h.wt pr* 'mnt, "the temples of the west", if such is the reading, possibly refers to the temples of Jēme (= Memnonia) on the west bank of the Nile at Thebes.

Line 8. The writing is late Ptolemaic and year 35 could be that of Philometor, Euergetes II or of Soter II, more probably the last.

D. CONTRACTS.

Offer to lease land.

273. (B. 1137) Thebes.

Possibly Augustus 10.

- (1) *h-sp 10.t tp 'h sw 29 P-sr-Hnm s; Rghy;s p nt d*
- (2) *n Hr-m-hb s Hr my shn-k pe-w (?) (sic) wn n yh*
- (3) *nt 'r (st) 2 yh nt sh n wy m-bh 'Mn-*
- (4) *R'-nsw-ntr.w mte-k ty n-y 'rtb n sw 14*
- (5) *te-w tny.t ps.t 7 | sw 14 'n*
- (6) *n t md'.t n Ta-p-wr e-w w'b e-w*
- (7) *hy(.w) e-w swt a p (sic) 'y*
- (8) *? mte(-y) ty w'b n-k a p Pr-'o*
- (9) *p ntr n (?) st (?) 2 yh*

VERSO.

- (1) *Συνεουδοκῶ (sic)*
- (2) *τοῖς προγεγραμ-*
- (3) *ένοις (sic)*

Translation.—¹ Year 10, Thowt 29. It is Pshenkhnum son of Arkhias who declares² to Harmahib son of Hor : ‘Mayest thou take on lease for thyself my portion of land,³ which amounts to (lit. makes) 2 (aruras) of land which are ceded before Amen-⁴-rasontēr; and mayest thou pay (lit. give) me 14 artabas of wheat,⁵ their half part is 7 | 14 (artabas of) wheat again⁶ by the measure of Tapwēr, clean 7, measured and delivered at my house;⁷ and I shall keep clear for thee, from the King⁸ (and) the god, 2 aruras of land’.

RECTO.

NOTES.—*Line 1.* Year 10. TAIT, *Ostraca*, p. 59, No. 363, describes the Greek docket as belonging to the IInd or Ist century B. C.; but the writing of the demotic text, which is apparently Roman, and the use in line 4 of the phrase ‘rtb n sw ‘artaba of wheat’ i. e. with the genitival n between ‘rtb and sw, which is almost (almost, because it occurs sometimes in documents of the Ptolemaic period; cf. No. 176/6, note) peculiar to the Roman period, make it seem possible that ‘year 10’ is that of Augustus.

Line 2. my shn-k n-k, “mayest thou take on lease for thyself”.

(a) my shn-k, “mayest thou take on lease”. The imperative my, “give” or “cause”, is used here before the stm-f form shn-k to express the optative.

(b) shn, though its usual meaning is “to let on lease”, must mean here “take on lease”.

Line 2. pe-w (?), “their (?)”, is written in error for pe, “my”.

wn n yḥ means “portion (or share) of land”; cf. THOMPSON, *Family Archive*, p. 95, No. 77.

Line 3. 2 *yḥ* is short for *st* 2 *yḥ*, “2 aruras of land”, *st* being presumably left out as being understood. The numeral 2, however, should have been accompanied by the feminine ending *.t* since it describes (*st*), “arura”, which is feminine, and not *yḥ*.

Line 6. *n t mḏ^c.t n Ta-p-wr*, “by the measure of Tapwēr”.

(a) For the word *mḏ^c.t* = “measure”, cf. No. 235/4-5, note.

(b) For corn measures known by the names of individuals, cf. SETHE, *Bürgsch.*, p. 180, § 58, b. Here Tapwēr is a woman.

Line 7. *hy* is an incomplete writing for *hy.w* “measured”, the qualitative form required by the context.

The def. article *p* is written in error for *pe*, “my”.

Line 8. The dot at the beginning of the line is superfluous.

mte. The scribe forgot to write the pronominal suffix *y* of the 1st pers. sing. after *mte*.

p Pr-ʿo, “the King”. It is interesting to notice the use of the def. art. masc. sing. before *Pr-ʿo*, which latter usually occurs in demotic without it. It may be suggested, however, that the scribe might have thought that the word *Pr-ʿo* was composed of two separate elements, the first, *p*, “the”, and, the second, *er-ʿo*, “king”, and have consequently written the definite article followed by the stereotyped writing of the word *Pr-ʿo* instead of this latter alone. This error seems to have been so established later on in the spoken language that finally in Coptic the recognised word for ‘King’ was ερο (et varr.) instead of *περο which should correspond to *Pr-ʿo*.

Lines 8-9. *mte(-y) ty wʿb n-k a p Pr-ʿo p ntr n (?) 2 yḥ*, “and I shall clear for thee, from the King (and) the god, two aruras of land”, i. e. I shall free thee from any demand made upon thee for the government or for the temple on account of the two aruras of land. Cf. No. 131/3-4, note.

VERSO.

See TAIT, *Ostraca*, p. 59, No. 363. For the date given there cf. Recto line 1, note, above.

Line 1. Read Συνευδοκῶ.

Lines 2-3. Read προγεγραμμένοις.

The Greek docket was presumably written by Harmahib Son of Hōr, the lessee, who is undoubtedly an Egyptian. It is remarkable that he should write in Greek and not in demotic as one naturally expects, especially in a case like this, where a contract of lease is drawn between two Egyptians.

Contract of lease.

274. (B. 986) Thebes.

Possibly Augustus 12.

(1) *Wn-nfr s 'Y-m-ḥtp p nt d n P-te-Hns s Thwt.'w shn-k n-y pe-k yḥ*

(2) 2 *nt hn t my 'Py n p mw n h-sp 11 a h-sp 12 mte-y*

(3) *mḥ ne-w mt.wt Pr-ʿo mte-y ty n-k 'rtb n sw 4 tn $\frac{5}{6} \frac{1}{12}$ a p 'rtb*

(4) *e-w swt a pe-k 'y n Ne (n) wš (n) hwe hme.t*

(5) *sh n h-sp 12.t tp 'h sw 19*

Translation.—It is Wennofre son of Imḥōtep who declares to Petekhons son of Thetēw : ‘Thou hast leased to me thy two (pieces of) land, ² which are in ‘The Island of Ope’, from the inundation of year 11 till (that of) year 12; and I shall ³ pay in

full their State (lit. King's) dues; and I shall pay (lit. give) thee 4 artabas of wheat, at the rate of $\frac{11}{12}$ to the artaba, $\frac{1}{4}$ delivered to thy house at Nē (= Thebes) free of cost and freight'. $\frac{5}{1}$ Written in year 12 on Thowt 19.

NOTES.—Line 1. Rather *Thwt-'w* than *'Mn-'w*.

Lines 1-2. *pe-k yh 2* = "thy 2 fields or 2 (pieces of) land", not "thy 2 aruras of land", which latter would be *te-k st 2.t yh* or *te-k 2.t yh*, with *st* omitted as being understood (cf. SETHE, *Bürgsch.*, p. 20; and THOMPSON, *Family Archive*, p. 92, No. 62, *ad fin*), or *te-k (st) yh 2.t* on the analogy of *yh (for st yh) 1.t $\frac{1}{8} \frac{1}{16}$* in No. 74/3.

Line 2. *t my'Py*, "The Island of Ope", is an island which was, presumably, within the boundaries of Ope, the modern Luxor.

n p mw n h-sp 11 a h-sp 12, "from the inundation (lit. water) of year 11 till (that of) year 12", i. e. for a period of one year extending from the beginning of year 11 till that of year 12; cf. SETHE, *Bürgsch.*, pp. 165-166.

Lines 2-3. *mte-y mh ne-w mt.wt Pr-'o*, "and I shall pay their (sc. the 2 fields) Royal dues". For *mt.wt Pr-'o* = "State or Royal dues (lit. things of the king)", cf. No. 81/4, note.

Line 3. *mte-y ty n-k 'rtb n sw 4 tn $\frac{5}{6} \frac{1}{12}$ a p 'rtb*, "and I shall give thee 4 artabas of wheat at the rate of $\frac{11}{12}$ to the artaba". No. 275/5-7 gives *mte-y ty n-k 'rtb n sw 9 $\frac{1}{2}$ n hw hwt n t m'de.t n p qws n Swn e-w sw $\frac{5}{6} \frac{1}{12}$ a p 'rtb*, "and I shall give thee 9 $\frac{1}{2}$ artabas of wheat as profits of tillage by the measure of the *qws* of Swan (= Syene) being (at the rate of) $\frac{11}{12}$ (artaba of) wheat to the artaba". The phrase *tn $\frac{5}{6} \frac{1}{12}$ a p 'rtb*, "at the rate of $\frac{11}{12}$ to the artaba", with its variant *e-w sw $\frac{5}{6} \frac{1}{12}$ a p 'rtb*, "being $\frac{11}{12}$ (artaba of) wheat to the artaba", of No. 275, is a little ambiguous. It is difficult to say for what purpose the amount of $\frac{1}{12}$ artaba was deducted from each artaba. It may be suggested, however, that it was deducted to meet the expenses of cleaning and sifting, or, probably, as the loss incurred by cleaning and sifting. See also No. 181/5, note, about the *προσμετρούμενα*.

Line 4. *(n) ws (n) hwe hm.t*, "without cost and freight". This phrase occurs in demotic generally with the preposition *(n)-'t*, "without" instead of *(n) ws (n)*, "without", and with the spelling *he*, instead of *hwe*, "cost". Cf. e. g. *Ryl.*, XXI/19, and *Bürgsch.*, Urk. 10/18. The form *hwe* occurs, however, in *Ostr. Louvre*, 9083 (REVILLOUT, *Mélanges*, p. 92) and *Pap. Reinach*, 1/13, 2/19 and 3/10; cf. also SETHE, *Bürgsch.*, p. 228, § 32, b.

Line 5. Year 12 is possibly that of Augustus. See No. 273/1, note.

The date 19 Thowt year 12 is of a lease extending from the inundation of year 11 till that of year 12. Hence they seem to have waited—the inundation having started in the South about middle or end of June in year 11—till the time of high inundation about Sept. 1 = (Roman) Thoth 4 (year 12) when they could calculate what amount of crop was likely to accrue.—Till they knew that, they could not determine the amount of the rent; but in making the contract in the first days of year 12, they referred to the then inundation as being of year 11. In consequence we find all contracts of this kind made in Thoth or Phaophi as in No. 275.

Contract of lease.

275. (P. 9030) Thebes.

Possibly Augustus 20.

- (1) *h-sp 20.t 'bt-2 'h sw 26 Gmt s Pa-Tm' p nt d n Pa-Tm'*
- (2) *s Pa-wn shn-k n-y ne-k wn-w nt hn p h 's hn'*
- (3) *pe-k wn n p yh n p (sic) bwe a h ne-w ts nt smn*

- (4) *hn' p wn n yh nt hr dd t stf mte-y 'r-w*
 (5) *n yp.t n p mw n h-sp 19 a h-sp 20.t mte-y ty n-k (supra lin.) 'rtb n*
 (6) *sw 9½ n hw hwt n t m'de.t n p qws*
 (7) *n Sw n e-w sw 5/6 1/12 a p 'rtb (supra lin.) e-w swt a pe-k 'y*
 (8) *n Tm' mte-y mh p šm a pe-k (sic) r*
 (9) *Pr-'o a h p nt te (sic) p sh a 'n.t(-y) n.'m-f mte-y*
 (10) *ty še n-k t r (?) yt (?) ? 1/4 (?) e-f 'le [mte-k] [ty]*
 (11) *n-y t pr.t sh(.t) .?. n p .?.*

Translation.—¹ Year 20, Paope 26. It is *Gmt* son of Pajēme who declares to Pajēme ² son of Pawon : 'Thou hast leased to me thy shares (of land) which are in 'The Old Region', together with ³ thy share of the land in the high-field, according to their boundaries, which are fixed ⁴ (between them) and the portion of land upon the drain (?). And I shall ⁵ till (lit. work) them from the inundation (lit. water) of year 19 till (that of) year 20. And I shall give thee (supra lin.) ⁶ 9½ artabas of wheat as profits of tillage by the measure of the *qws* ⁷ of Swan (= Syene = mod. Assuan), being (at the rate of) ¹¹ 11/12 (artaba) of wheat to the artaba (supra lin.), delivered to thy house ⁸ in Jēme. And I shall pay in full the rent at the gate of ⁹ Per'o according to what the scribe will assess me at (lit. bring me in). And I shall ¹⁰ send thee 1/4 (?) artaba (?) of *tšr* (?)—corn, transported. And [thou shalt give] ¹¹ me the field-corn (i. e. seed corn) ...?.

NOTES.—*Line 1.* Year 20 is possibly that of Augustus; cf. No. 273/1, note. *Pa-Tm'* son of *Pa-wn* is possibly the same man of No. 25/3; but unlikely that of No. 23/2.

Line 2. *wn.w*, "shares, portions". Cf. No. 273/2, note.

P h's is presumably the same as *p hr's*, "the Old Region", a property of the temple of Amun at Thebes, twice mentioned in No. 81/1, 4 (see note *ad loc.*). The writing *h* for *hr* occurs in *Setne* V/10, 12, 38 and in *Theban Ostraca*, D 107/3, p. 35.

Line 3. The word *bwe* is presumably the same as *bw.t*, "high-field", of No. 276/3 (see note *ad loc.*) but is wrongly (?) treated here as masculine instead of as feminine.

Lines 3-4. *a h ne-w tš nt smn hn' p wn n yh* etc., "according to their boundaries (*tš*) which are fixed (between them) and the portion of land, etc.". The literal translation of the words *smn hn'*, namely "fixed with", gives no sense in English; and, therefore, the words "between them" had to be inserted between brackets.

Line 4. *stf* cp. *stf*, "purify, strain (?)". (*P. Mag.*, *Glos.*, 809). Here it probably means "ditch (for clearing the fields of water), watercourse or drain"; cf. *CAṬṬḂ* (CRUM, *Copt. Dict.* p. 367).

Lines 4-5. *mte-y 'r-w n yp.t*, "and I shall work them", i. e. I shall till them (cf. THOMPSON, *Family Archive*, B VI/7 and 597/7, 14).

Line 5. *n p mw n h-sp 19 a h-sp 20.t*, "from the inundation of year 19 till (that of) year 20"; cf. No. 274/2, note, and *ibid.*, line 5, note.

Line 6. *hw hwt* = "profits of tillage (after payment of rent, taxes and expenses)"; cf. THOMPSON, *Family Archive*, p. 114, Nos. 206 and 209.

Lines 6-7. *n t m'de.t n p qws n Sw n*, "by the measure of the *qws* of Swan (= Assuan, Syene)". In this phrase the word *m'de.t* clearly means "measure" in general, and corresponds to *hy*, "measure", in the phrase *n p hy n' yp.t*, "by the measure of the oipe" (cf. e. g. *Theban Ostr.*, D 28/4,

p. 31) while the word *qws* clearly refers to a fixed measure, as does *'yp.t* (a measure equal to four choenices) in the example cited above; but the exact nature of this "*qws*-measure of Syene" is not clear.

Line 7. *e-w sw* $\frac{5}{6} \frac{1}{12}$ *a p 'rtb*, "being $\frac{11}{12}$ (artaba of) wheat to the artaba". For the significance of this phrase, cf. No. 274/3, note.

Line 8. *šm* is short for *šm Pr-^co*, "State rent". Cf. No. 276/8.

pe-k r, "thy gate", is written in error for *p r*, "the gate".

Line 9. *a h p nt te p sh a 'n.t(-y) n.'m-f*, "according to what the scribe will bring me in (i. e. will assess me at)". Cf. *Bürgsch.*, Urk., 9/14 : *a h p nt e-'r n sh.w n Pr-^co a 'n.t-f a-hr-n*, "according to what the royal scribes will bring against us (i. e. will assess us at)"; see *ibid.*, p. 177, § 49.

nt te is a purely phonetic and incorrect writing for *nt e i*. e. the relative particle *nt* followed by *e*. This *e* is the auxiliary which should precede the nominal subject, *p sh*, followed by *a* + infinitive to form the third future. Cf. e. g. *Setne* III/13 : *'r-k a gm n nt e n 'pt.w a d.t-w*, "thou wilt find out what the birds . . . shall say".

p sh, "the scribe". By "the scribe" is presumably meant *p sh n Pr-^co*, "the royal scribe" (as in *Bürgsch.*, l. c.).

Line 10. *tšr (?)* or *tšr (?) yt (?)*. The reading and meaning of this word are uncertain; but it probably refers to some sort of grain. Compare, however, Eg. *dšr*, "Körner (roter Farbe ?)", *Wb. Aeg. Spr.*, V, 491.

The sign after *tšr (?)* probably reads *'rtb*, "artaba". One would naturally expect *'rtb tšr (?)* instead of *tšr (?) 'rtb*; but this use of *'rtb* is occasionally found in accounts e. g. *Bodleian Eg. Ins.*, 1301/2 (unpub^d.) *sw 'rtb 2 '2 artabas of wheat*.

'le, "to load, transport", is from Eg. *i'r*, *Wb. Aeg. Spr.*, I, 41.

Contract of lease.

276. (P. 6142) Thebes.

Possibly Augustus 24.

- (1) *P-te-Ws'r-Bh s Hr-;be (?)*
- (2) *p nt d n P-4-Mnt s P-šr-'S*
- (3) *shn(-k) n-y pe-k yh n t bw.t*
- (4) *n 'pr n p mw n h-sp 24*
- (5) *ne-f hyn.w rs P-wr-ybt s*
- (6) *'O-ph't mht P-šr-Hns s P-šr-Mnt*
- (7) *ybt p sp n p yh 'mnt t fe*
- (8) *mte-n (sic) mh p šm Pr-^co*
- (9) *a p r mte-k tm hpr m-s-n (sic) n (p?)*
- (10) *hw hwt*
- (11) *sh n h-sp 24 'bt-2 'h (?) sw 18*

Translation.—¹ It is Petewserbükhe son of Harebo (?) ² who declares to Pftūmont son of Pshenēse : ³ 'Thou hast leased to me thy land in the high corn-field ⁴ for the inundation (lit. water) of year 24. ⁵ Its neighbours : south Pwereiebt son of ⁶ 'Apahte, north Pshenkhons son of Pshenmont, ⁷ east the rest of the land, west the canal.

⁸ And we (*sic*) shall pay in full the State (lit. King's) rent ⁹ at the gate. And thou shalt have no claim on us (*sic*) (lit. and thou shalt not be after us) with regard to the ¹⁰ profits of tillage. ¹¹ Written in year 24, Paope (?) 18.

NOTES.—*Line 1.* The name *Hr-3be*, if correctly read, would mean “Hör the panther”. Cf. SPIEGELBERG, *Eigennamen*, No. 188 a, p. 26.

Line 3. *shn(-k)*, “thou hast leased”. The scribe forgot to insert the suffix of the 2nd pers. sing. (*k*) after *shn*.

bwt is apparently the same as Eg. *bw3.t*, “high-lying land”; cf. *Wb. Aeg. Spr.*, I, 454. Cf. *Rec. Trav.*, 35/156, *t bwt n Mn* and *P. Cairo*, 30713/2 : REVILLOUT, *Mélanges*, p. 109, *t bwt n Mgtr*.

Line 4. *'pr*, if such is the reading, may be a spelling-out of *pr*, corn, with a ‘prosthetic *alif*’ to represent the initial vowel of *εερα*.

The phrase *n p mw n h-sp 24*, “for the inundation of year 24”, does not imply that the land was to be leased for the period of inundation only, which is illogical, but rather for a period during which it (the land) would be inundated once only, i. e. for one year extending from the inundation of year 24 till that of year 25.

Line 7. *t fe*, “the canal” = Coptic 40.

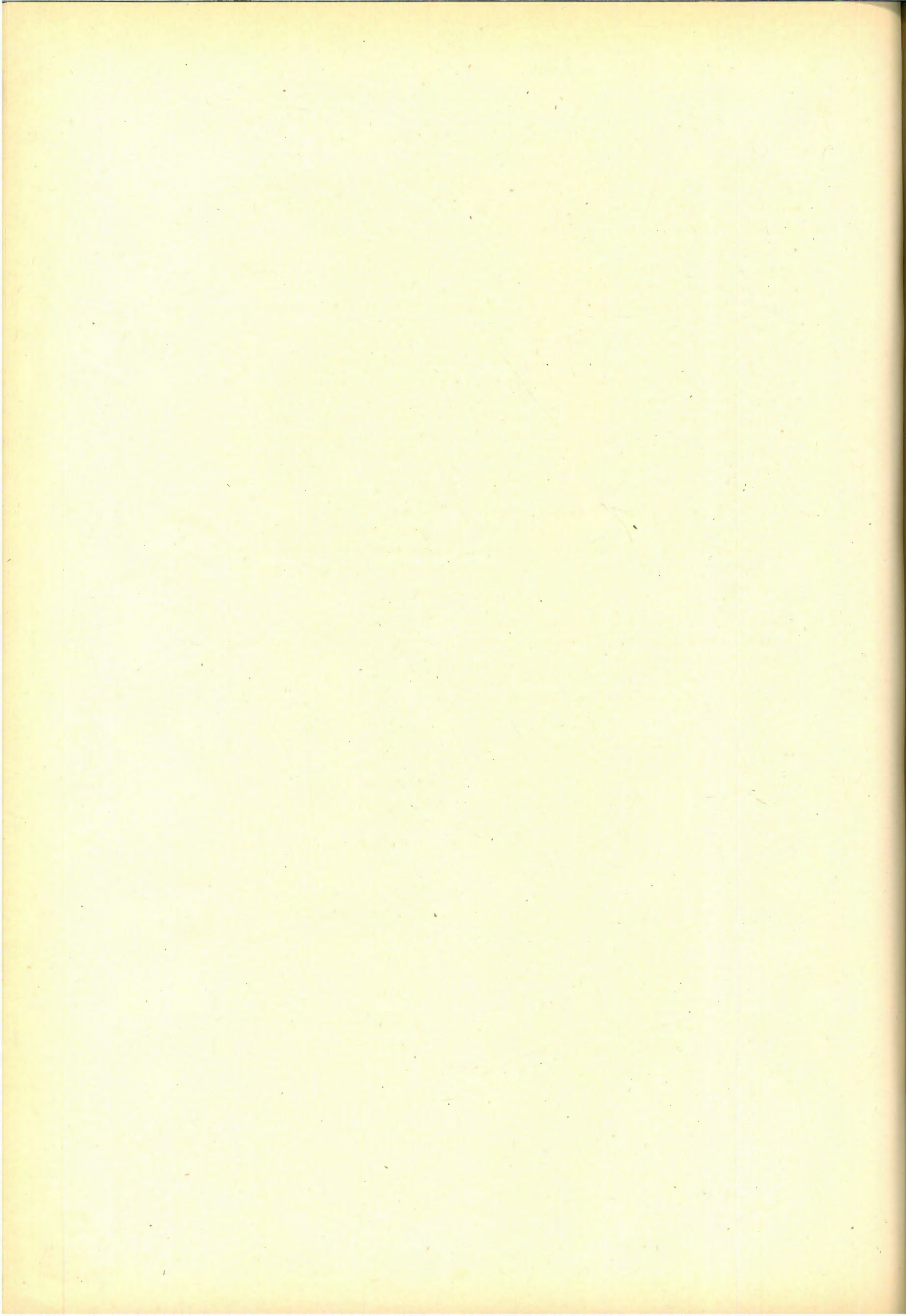
Line 8. *mte-n mh p sm Pr-o*, “and we shall pay in full the State rent”. In *mte-n* the *n* of the 1st pers. plur. cannot possibly refer to the lessor and lessee; for it is the latter's duty to pay the rent to the State (cf. No. 275/8). This *n* is, therefore, either written in error for the *y* of the 1st pers. sing., or meant to refer to the lessee and his colleague or colleagues who shared the lease but were represented by him alone.

Line 9. *p r* is short for *p r Pr-o*, “the King's gate”. Cf. No. 275/8-9.

mte-k tm hpr m-s-n, “and thou shalt have no claim on us (lit. and thou shalt not be after us)”. For the use of the *n* of the 1st pers. pl., in *m-s-n*, instead of the *y* of the 1st pers. sing., in referring to the lessee, cf. note on line 8, above.

Line 10. For *hw hwt*, “profits of tillage”, cf. No. 275/6, note.

Line 11. Year 24 is possibly that of Augustus or Alexander I.



INDEXES

I. — DEMOTIC WORDS (A SELECTED LIST).

N. B. — 1/2, n. means Ostrakon No. 1, line 2 and note *ad loc.*

ꜥwtwgrtwr et varr.	“autocrator”; in emperors’ names Gaius, Claudius, Vespasian, Trajan.	ꜥp	sb. m. “account” in phrase ꜥp n ꜥp “received on account” (= credited). Cf. 219/5, n. and 224/3 and Introduction p. 15.
ꜥb(e)	sb. m. “panther” in ppr. nn. P-ꜥb(e), Hr-ꜥbe.	P ꜥp rm nmh	“the account or census list (?) of freemen”: 120/3, n. See also 119/2, n.
ꜥpwkh	= ἀποκῆ “receipt” p. 9.	ꜥpy-t	sb. f. “oipe-measure”; v. ꜥyp-t.
ꜥnqwqe	sb. “...?”. Occurs as name of a tax - ht(?) ꜥnqwqe - in Nos. 1/2 (v. note <i>ad loc.</i>) and 2/2, in which latter the price of wine and temple palm-trees are paid along with it.	ꜥpr	sb. “corn”: 276/4, n.
ꜥqe	sb. m. “sesame”: 4/3; 5/2.	ꜥpt	sb. “fowl, goose”: 271/3, n.
ꜥky	3/3, 4 and note on line 3.	ms-ꜥpt-w	“young birds”, “chicks”: 258/2, n.
ꜥv	v. ꜥqe.	ꜥme	sb. m. “cat” in ppr. n. P-ꜥme.
ꜥth	sb. m. “load”: 262/2, n.	ꜥmnt	sb. m. “west”: 240/2, 243/2; 272/7 (?); 276/7.
ꜥr-t [p tny]	participial construction meaning literally “he who has received the tax”, i.e. “tax-collector”: 111/1-2, n.	ꜥn	vb. “pay (lit. bring)” in money or in kind.
ee	sb. m. “dog” in ppr. nn. Pa-ee, Py-ee, Py-ee-n-Hr.	stm-f ind.	past (at beginning of Ptolemaic receipts):
ꜥy	vb. “come” in ppr. n. ꜥY-m-htp.	(1)	Money-payments (selection only): 6, 8, 9, 17, 90, 108, 113, 132, 178, 190, 210, 270.
ꜥywn	short for s-t-ꜥywn “bath” q. v.	(2)	Payments in kind: 232, 237, 238, 240, 267.
ꜥyp-t	sb. f. “oipe(-measure)”. n p hy n ꜥyp-t “by the oipe-measure”: 181/4, n. (ꜥpy-t); 251/4; 252/5; 254/3.	a-stm-f	(emphatic past at beginning of Roman receipts):
ꜥw	vb. “come” in ppr. n. Thwt-ꜥw.	(1)	Money-payments (selection): 1, 2, 26, 35, 168, 173, 254.
ewee-t	sb. f. “quarter”, in place-name t ewee-t mht-t “The Northern Quarter” (at Hermonthis): 68/3; 147/2; 207/3.	(2)	Payments in kind (selection): 82, 130, 181, 242, 245, 251, 254.
ꜥb	sb. m. “heart” in ppr. n. Wh-ꜥb-p-R.	ꜥn n	“to assess at (lit. bring in)” in phrase a h p nt te (sic) p sh a ꜥn-t (-y) n. ꜥm-f, “according to what the (royal) scribe will assess me at”: 275/9 (sublease of Crown land).
ꜥby	sb. “honey”: 271/3.		
ꜥbt	sb. m. “month”; v. Index II.		

- 'n-šn(?) sb. m. "shawl(?)" in *p tny* 'n-šn "the shawl(?) -tax": 208/2, n.; 209/2.
- 'r.w sb. pl. "colleagues" in phrase 'rm ne-f 'r.w, "and his colleagues": (selection) 81/1; 91/1; 92/1; 121/3; 124/3; 125/3; 152/3; v. also ppr. n. Pa-'r.
- 'rp sb. "wine": 112/3, 4; 114/2; 115/2; 263/2; 264/3; 265/3.
'rp "οἰνολογία": 112 A/7. See also 6/1, note.
p 'rp "the wine(-tax)": 6/1.
n 'rp *n n km.w* "the wine(-taxes?) of the gardens": 7/2.
sw n 'rp *bne.t p ntr* "price (possibly, value) of wine and temple-palm-trees": 2/3-4.
p tny n 'rp "the wine-tax": 15/2, n.
t hme 'rp "the freight of wine", *ναῦλον τοῦ οἴνου*; *t hm.t n* 'rp.w "διαγωγὴ τῶν οἴνων": Subsection 72, p. 68.
- 'rm particle, "and" in *krkr* 5 'rm *ht sp-2* 42 "5 talents and 42 silver pieces": 23/3, note *ad fin*.
- elle sb. "vine".
elle "vine (-tax)": 12/1, 4.
ht elle "vine-silver (i. e. tax)": 13/2 (*ell*); 14/3; 15/1; 16/2.
n yh elle "the vineyards (-tax)": 10/3; 11/3.
ht n yh erre "silver of the vineyards": 8/2.
p tny(?) n yh erry "the tax of the vineyards": 9/2.
- 'rtb sb. m. "artaba".
(selection): 'rtb 'ky "artaba of sesame": 3/3.
'rtb *ikm* "artaba of castor-oil seed": 268/2; 269/2.
tšr(?) 'rtb(?) $\frac{1}{4}$ (?) "1/4 artaba of red corn(?)": 275/10, note.
p(?) 'rtb *a(?) yh(?)* 1(?) "the (one) artaba to each(?) arura(?)", ? = artaba-tax. Cf. 129/5, n.
- 'hy sb. m. 'stable, sheepfold', in place nn. *P-'hy*, *P-hr-n-P-'hy*.
- 'hy sb. m. "merriment, merry" in ppr. n. *P-'hy* "the merry one".
- 'h sb. "cattle", "cow, ox".
sw n 'h *n n wm.w(?)* "value of cattle for the festivals(?)": 271/2; v. also ppr. nn. *P-mr-'h*, *P-šr-t-'h*.
- 'h sb. "inundation, verdure" v. Index II/1.
- 'hy sb. pl. "property, things" in ppr. n. *P-šr-š-'hy*.
- 'sw sb. m. "receipt": 71, n.; 82/1; 143/4; 186/1.
"payment": 115/3 and note *ad loc*.
'swe sb. "price(?)" or "valuation money": 228/2; 229/2 (plur.); 230/2 (plur.); 231/2 ('sw).
- 'gš "Ethiopian" in pp. n. *P-'Gš*.
- 'yh sb. m. 'moon', in ppr. nn. *Y'h-ms*, *Pa-Thwt-p-y'h*, *Ta-p-y'h*.
- ybt sb. m. "east": 276/7, v. also ppr. n. *P-wr-ybt*.
- yp-t sb. f. in phrase *t yp-t Hr* "the collection (λογεία)(?) of Horus": 17/2, n.; 18/2. For an *yp-t* "collection" "of the great god Amūn and the great goddess Isis" cf. Subsection 8, p. 43; and subsections 73 and 74, pp. 68, 69.
- yp-t sb. f. "work".
'r *n yp-t* "to work" i. e. till land: 128/3; 240/5; 275/5.
- ym sb. m. "sea" in ppr. nn. 'Mn-p-ym, Pa-ym.
- yr sb. f. "eye" in ppr. n. *Yr-Hr-er-w*.
- yr sb. m. "canal(-tax)": 19/4, 10, 14.
- yh sb. m. "land": 128/3; 238/2; 267/2; 273/2, 3; 274/1; 275/3; 276/3, 7.
p ht n yh "the land-silver", possibly = *ἐπαρούριον* or *γεωμετρία*, cf. 20/2, n.; but is also possibly

- short for *p ht n yh elle* “the silver of vineyards” i. e. the vineyard-tax, and so the *geometria* on vineyards.
- yh* v. *elle*.
- yh* in place-name *p yh n t s-t-mnt-t*, “the land of the pigeon-house”: 237/2-3.
- yh n ntr* “temple land”: 245/2, note *ad fn*.
- yt* sb. “barley” corresponds to $\kappa\rho\iota\theta\eta$ in 255/2; cf. also 260/4, 5.
- p šby* (var. *šb*) *n šr n yt*, “the exchanged (?) value of barley”: 256/2; 257/2.
- yt-ntr* sb. m. “divine father”: 263/1; 264/1; 265/1; 266/6.
- ‘o* adj. “great” in ppr. nn. *‘O-pht*, *Pa-‘o-pht*.
- p ‘o* “the elder” after ppr. nn. *P-‘t*, *Pa-Mnt*.
- ‘o-t* adj. f. “great”: 263/3; 264/3.
- ‘o-n-s* hieratic title “philarchos” in phrase *p ‘o-n-s s 2-n* “the philarchos of the 2nd phyle”: 272/1.
- ‘oe (?)* sb. “ass” in *p tny ‘oe (?)* “the ass-tax”: 21/3, n.
- ‘y* sb. “linen”: 22/2, 7 (and note on line 2).
- ‘y Pr-‘o* “the King’s linen”: 23/5, n.
- swn ‘y Pr-‘o* “value of the King’s linen” *ibid*.
- p šht n p ‘y* “the linen-weaver”: 19/9.
- ‘y* sb. m. (1) “house”: 273/7; 274/4; 275/7; *ht ‘y* “house-silver (i. e. tax)”: 24/2.
- (2) “shrine” in phrase *p ‘y n R-‘to-w* “the shrine of Ratow (goddess)”: 263/3; 264/2; 265/3.
- (3) plur. “quarters” in place-names: *n ‘y-w mht-w* “the Northern Quarters = Lower Toparchy (at Thebes)”: 1/2; 2/2; 33/2; 168/2; 173/1; 174/2; 183/2; 213/2; 251/2; 254/2; and *n ‘y-w ‘mnt(·w)*, “the Western Quarters (at El-Kab)”: 243/2.
- ‘y-psy* “bake-house”: 249/3-4.
- ‘y, ‘w* sb. m. “charge” in phrase (a) *‘y* “at charge of”: 81/3, 4; 235/3. Also in ppr. nn. *Pe-f-tw-‘w-Mn*, *Pe-f-tw-‘w-Hns*.
- ‘y-psy* “bakery” v. *‘y* “house”, *ad fn*.
- ‘w* sb. “form, size” in ppr. n. *Ty-‘w*.
- ‘p* “poll” v. *‘pe*.
- ‘pe(·t)* sb. f. “poll” varr. *‘p* (49/2); *‘py-t* (30/2; 207/3, 7); *‘p-e-t* (27/2; 68/3). *‘pe* “poll (-tax)”: 65/1. *t ‘pe* “the poll (-tax)”: 57/1; 151/1. *hmt (n) ‘* “poll-copper”: 19/11, 12; 25/2; 40/2; 40 A/3; 49/2; 50/1-2. *ht (n) ‘* “poll-silver”: 26/2; 27/2; 28/1-2; 29/2; 30/2; 207/3, 7.
- ‘py-t* “poll” v. *‘pe(·t)*.
- ‘p-e-t* “poll” v. *‘pe(·t)*.
- ‘f (?)* sb. “flesh”. *swn ‘f (?)* “value of flesh” 271/5, n.
- ‘nh* vb. “live” in ppr. nn. *E-f-‘nh*, *Nh-p-hrt*.
- ‘le* qual. “transported, carried, loaded”: 275/10, n.
- ‘l’el, ‘lel, ‘lyl* sb. m. “field-mouse” in ppr. n. *P-‘l’el* et varr.
- ‘lq* “last day of month” v. Ind. II/4 *ad fn*.
- ‘rt* sb. “papyrus-roll, scroll (-tax) (?)”: 210/2, n.; 211/2.
- ‘h* sb. m. “time” in ppr. n. *P-te-Hns-nb-‘h*.
- ‘hm* written *hm* in ppr. n. *P-hm-bk*.
- ‘š-‘hy* “rich” in ppr. n. *P-šr-‘š-‘hy*.
- ‘t* “safe and sound” in ppr. nn. *P-‘t*.
- wy* sb. “abandonment” in phrase *nt sh* (n) *wy* “which is ceded (lit. which is written in abandonment)”: 81/5; 112/2-3; 199/3; 237/3; 240/3; 273/3.

<i>wynn</i>	“Ionian” in ppr. n. <i>P-wynn</i> .	<i>wr</i>	adj. “great” in ppr. nn. <i>Ws’r-wr</i> , <i>P-wr-</i> , <i>P-te-Hr-wr</i> , <i>Pa-wr</i> .
<i>wb</i>	vb. “be pure”. Qual. “pure, clean” : 273/6. Causative : <i>ty wb</i> “keep clear” in phrases <i>mte-y ty wb (-f) n-k a Pr-’o p ntr</i> “and I shall keep it (sc. the land) clear for thee from the King (and) the god, i. e. from State and Temple claims” : 131/3-4 n.; <i>mte(-y) ty wb n-k a p</i> (sic) <i>Pr-’o p ntr n (?) st (?) 2 yh</i> , “and I shall keep clear for thee, from the King (and) the god, 2 aruras of land” : 273/8-9.	<i>wre-t</i>	adj.-f. “great” in ppr. n. <i>S-wre-t</i> .
		<i>wrm</i>	title of high priest of Heliopolis, in ppr. n. <i>P-wrm</i> .
		<i>wrh</i>	sb. m. “waste land; open space” : 234/5; 240/2.
		<i>wrše</i>	“guard, watchman” in ppr. nn. <i>Wrše-</i> , <i>Pa-wrše</i> , <i>Ta-werš</i> .
		<i>whm</i>	vb. “repeat”. (n) <i>whm</i> , “again, further” to introduce a fresh payment : 171/6.
		<i>whr</i>	sb. m. “dog” in ppr. n. <i>P-whr</i> .
		<i>wh</i>	vb. “last, dure” in ppr. n. <i>Wh-’b-p-R</i> .
<i>wb</i>	sb. m. “priest” 235/2; 266/1. <i>p tny n ’r ’wb</i> “the tax on becoming a priest, τὸ τελεστικόν” : subsect. 77, p. 69.	<i>wh</i>	in title <i>t wh-mw</i> “the water-pourer (fem.), choachyte” : 89/1.
<i>wbe</i>	“for” ΟΥΚΕ : 112/5; 268 A/3.	<i>ws</i>	adj. “strong” in ppr. n. <i>Ws-h-t</i> .
<i>wb</i>	sb. m. “sanctuary” 272/4, n.	<i>wš</i>	sb. m. “commutation (?)” in phrase <i>p wš nbe</i> “the commutation (?) of dykework” v. <i>nbe</i> .
<i>wp-t(?)</i>	sb. “particulars” or “specification”, heading a detailed account of things previously stated in bulk : 190/2, n.	<i>wš</i>	in (n) <i>wš (n) wt</i> “without prosdiagraphomena” v. <i>wt</i> “prosdiagraphomena”. See also under <i>šp</i> .
<i>wm(-t)</i>	sb. f. “banquet, festival” : 266/3. Plur. n <i>wm-w(?)</i> : 271/3.	<i>wt</i>	vb. “pay (lit. send)”. <i>stm-f</i> past : At beginning of early Roman bank and granary receipts from Edfu :— (1) Money-payments (selection) : 11, 24, 40, 87, 200-4. (2) Payments in kind : 247 and 250. <i>a-stm-f</i> emphatic past : At beginning of early Roman bank receipts from Thebes and Elephantine : (selection) 7, 14, 34, 36, 55, 64, 67, 96, 102, 171, 194.
<i>wn</i>	vb. “to be” v. ppr. nn. <i>Wn-</i> , <i>Pa-wn</i> , <i>Hr-wn-nfr</i> .		
<i>wn</i>	sb. m. “portion, share, allotment”. <i>wc wn n yh</i> “one portion of land” : 267/2. <i>p wn n yh</i> “the portion of land” : 128/3; 273/2. <i>pe-kwn n pyh</i> “thy share in the land” : 275/3. <i>ne-kwn-w</i> “thy shares or allotments” : 275/2.		
<i>wn</i>	vb. “there is, there are” passim. Written <i>wne</i> (particle of imperfect) : 234/3.	<i>wt</i>	sb. m. (1) In Ptolemaic texts= “extra charge” : 113/4 and cf. 7/4, n., section 14. (2) In Roman texts corresponds to τὰ προσδιαγραφόμενα of the Greek texts of that period. Cf. 7/4, n., and references there.
<i>wne</i>	particle of past imperfect; written in error for <i>wn</i> “there is, there are” : 234/3.		
<i>wn</i>	sb. m. “total” : 172/6, n.		

- (n) *wš* (n) *wt* “without prosdiagraphomēna”: 62/3; 172/6; 256/5; and cf. 7/4 n., section 12.
- p hmt* (n) *wt* “the copper of prosdiagraphomēna”: 69/2, n.; and 7/4, n., section 13.
- wt* sb. f. “seed of conception” in ppr. n. *St-w-t-wt*.
- wtn-w* sb. “drink-offerings”: 112/5.
- wth*(?) “refined(?)” (in *ht wth*(?) “refined(?) silver”; here read *sp-2*. Cf. 10/4, note.
- wđ* adj. “safe” in ppr. n. *Hr-wđ*.
- wđ-t*(?) sb. “arrears”: 23/6, n.
- b* neg. part. “not” *me*, in ppr. n. *P-b-r-h-f*.
- by* sb. “soul; buck” in ppr. n. *Pa-by*.
- byr* sb. “basket”.
ht byr “basket-silver”; 70/2, n.
- byg* epithet: “shipwrecked(?)”: 116/1, n.
- bw-t* sb. f. “high-field”: 276/3, note.
bwe occurs as masc. in 275/3; cf. note *ad loc*.
- bbwy* v. ppr. n. *Bbwy* or *Ta-bbwy*.
- bne* sb. f. “palm-tree” varr. *bne-t* (2/4); *bn* (78/1); *bny* (199/3).
bne (et varr.) “palm(-tax)”: 12/4; 78/1; 199/3.
n hmt n n bne-w “the palm-trees-copper”: 71, n.
ht bne (et varr.) “palm-silver”: 13/3; 72/2; 73/3; 74/1, 2, 5; 77/1.
(*swn*) *bny Pr-^o* “(price of) State (lit. King’s) palm-trees”: 80/1-2.
bne n ntr “temple (lit. god’s) palm-trees”: 79/1-2, cf. also 2/4, n.
n bne-w n n ntr-w “the palm-trees of the temples (lit. gods)”: 76/1.
swn r^p bne-t p ntr “price of wine and palm-tree(s) of the god”: 2/4, n.
ht bne-w n ntr-w “silver of palm-trees of the gods”: 75/2.
- br, bl* “blind” in ppr. nn. *Br*, *Hr-bl* (βελλε).
- bl* prep. “out” in comp. prep. *p bl n* “out of”: 256/2; 257/3.
- blđ* sb. f. “ostrakon” *βελλε*, p. 2.
- bhn* sb. “tower” in ppr. n. *Pa-n-bhn*.
- bk* sb. m. “falcon” in ppr. nn. *P-bk*, *P-hm-bk*, *Hr-p-bk*.
- bt*(?) sb. “spelt(?)”: 258/1 and verso, 1-5.
- p* def. art. “the” passim. Written *pr*: 242/2; 257/3; *pa*: 270/3. For *pe* “my”: 273/7. See also note to No. 56 concerning its omission in writing while recorded in speech.
- pa-p-tny* title: “tax-collector” (lit. he of the tax): 195/2, n.
- pr* for def. art. *p* “the”: 242/2; 257/3.
- pr* sb. “seed-time, winter” v. Index II/1.
- pr-t* sb. f. “corn, seed”: 232/2.
pr-wt (pl.): 239/3.
pr-t sh-t “field-corn”, i. e. the corn required for sowing the field: 82/4, 244/2, 255/2; 260/2, 4; 275/11.
- swn pr-t sh-t* “value of field-corn (or seed)”: 259/3.
- Pr-^o* title: “Pharaoh” “the King”, occurs in the texts as symbol of the State.
p Pr-^o “the Pharaoh”: 273/8, n.
(*swn*) *y Pr-^o* “(value of) the King’s linen”: 23/5, n.
(*swn*) *bny Pr-^o* “(price of) State palm-trees”: 80/1-2.
pr [Pr-^o](?) “the government building(?)”: 232/3, n.
pr-ht n Pr-^o “the royal treasury”: 22/3, 8.
mt(w) Pr-^o “State-dues”: 81/4, n.; 82/3; 274/3.
r Pr-^o “gate of Pharaoh” 82/3; 244/1; 275/8-9.
r pr [Pr-^o](?) “gate of the government building(?)”: 232/2 (and note on line 3).

- (*swn*) *sw n Pr-o* “(value of) State-wheat” : 84/2.
- (*p ht swn*) *sw n mt Pr-o* “(the silver of value of) wheat of State-dues” : 83/2.
- p shn Pr-o* “the royal bank” : 23/4.
- p šm (n) Pr-o* “the State rent” : 175/1; 276/8.
- p tny Pr-o* “the State tax” : 85/1-2; 86/3; 87/3.
- preglwr* title “*παράτωρ*” : 147/1.
- pr [Pr-o(?)]* sb. m. “the King’s(?) house” i. e. the government building : 232/3, n.
- p r pr [Pr-o]* “the gate of the government building” : *ibid*/2-3.
- pr-ht* sb. m. “treasury, storehouse”.
in *p pr-ht (n) Pr-o* “the royal treasury or storehouse” : 22/3, 8.
- pht(-t)* sb. “strength” *πλστ*, in ppr. nn. ‘*O-pht*, *P-šr-o-pht-p-R*, *Pa-o-pht*.
- psy* vb. “to bake” in ‘*y-psy* “bake-house” : 249/3-4.
- pš(-t)* sb. f. “half” : 114/2; 115/2; 271/4.
t tny-t pš-t “the half share” : 273/5.
- fe* sb. f. “canal” : 276/7, n.
- m* old prepos. “in” in ppr. nn. ‘*Y-m-htp*, *Mnt-m-h-t*.
- me* sb. f. “cat” *εμοϋ*, in ppr. n. *Pa-t-me*.
- my, me* sb. m. “lion” *μοϋι*, in ppr. nn. *P-my*, *Me-mht*, *Hry-p-my*, *Hr-my*, *Hr-my-hs*.
- my* sb. f. “island” in place-names : 236/2-3; 260/3; 268/3; 268 A/3; 274/2. v. Index VI.
- myh* sb. m. “*μοει2 μώιον*” “measure for fodder etc.” : 261/3, n.
- m^c* “true”, *m^c-hrw* “triumphant”, in ppr. n. *Hr-m^c-hrw*.
- m^c* sb. m. “place” : 240/2 (?); “shrine” in *n m^c-w n R^c-to-w* “the shrines of Ratow (goddess)” : 266/1; “estate(?)” in *p m^c n P-šr-ty-Mn* “the estate(?) of Pshenteiamūn” : 128/4.
- m^cd-t* v. *m^cd^c-t*.
- mw* sb. m. “death”, in ppr. n. *P-šr-n-mw*.
- mw* sb. m. “water” in *t wh mw* “the water-pourer” : 89/1; “inundation” : 270/3; 274/2; 275/5; 276/4; in place name *P-šy-hr-p-mw*.
- mw-t* sb. f. “mother” : 190/3.
mw-t-f(?) “his mother” : 19/8.
- mn(?)* vb. “to pasture” in title *rm-e-f-mn(?)* “shepherd (lit. one who pastures)(?)” : 225/2, n.; 226/2.
- mn* vb. “last, dure” in ppr. nn. *H^cp-mn*, *Hr-mn*.
- mn* sb. f. (?) “remainder” in *t(?) mn n sw n h-sp 6* “the remainder of wheat of year 6” : 241/3.
- mnh* adj. “captive, enslaved prisoner”(?) in *ht(?) mnh* “slave(?)—silver(?)” : 213/3, n.
- mnh* adj. “beneficent”, in ppr. nn. *Mnh*, *Pa-mnh*.
- mnt-t* sb. f. “pigeon”, v. sub. *s-t-mnt-t*.
- mr-t(?)* sb. f. “boat, royal barge”(?) in *ht mr-t(?)* “ship(?)—silver” : 213/2, n.
- mr-²h* “ox-herd”, in ppr. n. *P-mr-²h*, *P-šr-p-mr-²h*.
- mr-^cy-psy* title “baker” : 252/2, n.; 258/1.
- mr hs* title “chief of necropolis”.
p hmt n mr n(?) hs-t(?) “the copper of chief of necropolis(?)” : 91/3.
ht mr hs “silver of ch. of necro.” : 88/1.
t(?) tny mr hs “the share(?) of ch. of necro.” : 90/1-2.
- mh* vb. “to pay in full”.
Infinitive (1) “to pay in full” : 275/8; 276/8; (2) “to complete” : 272/5.
Qual. in phrase *te-y (var. -n) mh n* “I am (var. we are) paid in full” : 126/3; 128/2; 129/2; 131/2.
Causative *te-y (sic. for ty) mh* “to complete” : 130/3, n.

Passive “paid” : 172/6.
mh p. conj. to form ordinals; see Index III (Numerals), below.
mh sb. [masc.] “cubit”, short for *mh ytn* “land-cubit”.
mh $1\frac{1}{2}$ “ $1\frac{1}{2}$ cubits” = $\frac{3}{200}$ arura of land; it is, however, used for $\frac{1}{64}$ arura, cf. 13/3, n.; see also 12/4; 15/2.
mh $\frac{1}{2}$ “ $\frac{1}{2}$ cubit” : 169/4.
mh $\frac{1}{3}$ “ $\frac{1}{3}$ cubit” : 169/2; 170/6.
(mh) $\frac{1}{30}$ “ $\frac{1}{30}$ (cubit)” : 170/6.
mlwl sb. m. “ MAZOYAA , pigeon-house” : 168/4, n. *ad fin.*; and subsections 49, p. 59 and 78, p. 69.
mlt sb. “north” : 276/6; v. ppr. nn. *Me-mlt*, *Ta-p-mlt* and place nn. *N^cy-w mlt-w*, *T ewee-t mlt-t*.
mlt vb. “conquer” *nt mlt* “conquerer” in Trajan’s name.
ms vb. “give birth” in ppr. nn. *Y^h-ms*, *Thwt-ms*.
sb. “birth” *hw-ms* “birthday” v. Index II 5 (epag. days).
ms sb. “young” in *ms-pt-w* “young birds”, “chicks” : 258/2, n.
msn sb. m. “harpooner”, in ppr. nn. *Hr-msn*, *Hr-msn p hm*.
msh sb. m. “crocodile”, in ppr. n. *P-msh*.
mt, *mty* = *m^cty* “just, righteous” in ppr. nn. *Ns-p-mt*, *Ns-mty*.
mt(w) *Pr-o* “State-dues” v. *Pr-o*.
mte conj. particle. Written in error for *nt* (rel. particle) : 129/4, n.
md^ce-t sb. f. “ $\mu\delta\tau\iota\omicron\nu$, measure, bushel” : 235/4-5, n.; 267/3 (*md^c-t*); 268 A/2 (*m^cd-t*).
t md^c-t n Ta-p-wr “the measure of Tapwēr” : 273/6, n.
t m^cde-t n p qws n Swⁿ “the measure of the *qws* of Syene” : 275/6, n.
mdl sb. m. “onions”.
pe-k tny (n) pe-k mdl “thy tax of thine onions” : 92/2.

n definitive particle = old 𐤎 , L. Eg. 𐤎 , “namely, that is” : 84/4, note.
n^c in ppr. n. *Pa-n^c*.
n^cm = *im*, for *m* of obj., before suf. pron. in ppr. n. *P-t-a-t-n^cm-w*.
nb “lord” in ppr. n. *P-te-Hns-nb-h*.
nbe, *nb* sb. “dyke-work”. See 93/1, note.
nbe : 96/1; 99/2; 105/1.
ht nbe (var. *nb*) “dyke-silver” : 93 A/1; 94/2; 95/2; 98/1; 100/2; 101/1-2; 102/2; 207/8.
p wš nb “the commutation (?) of dyke-work” : 93/1, n; 97/1; 103/1; 117/1 (the 2nd from Edfu; the rest from Denderah).
nfr “good” in ppr. nn. *Wn-nfr*, *Wrše-nfr*, *P-te-ne-nfr-htp*, *Pa-nfr*, *Nfr-ho*, *Ns-nfr*, *Hr-wn-nfr*.
hmy adj “new” v. sub *bt* “month”.
nmh adj. “free” in title *rm-nmh* “free man” q. v.
nn written in error for genitival adj *n* : 165/2, n.
nh sb. [masc.] “oil” : 108/2; 109/2; 110/2.
swⁿ nh “price of oil” : 106/1, n.; 107/2.
s-n-nh (?) “oil-merchant” : 153/3.
nhbe(-t) sb. f. “?”.
ht nhbe(-t) (var. *nhb*) “silver of .?” : 214/2, n.; 215/2; 216/2; 217/2, 218/2; 219/4.
nh^ct(-t) sb. f. “?”.
ht(-w) (n) nh^ct(-t) “silver of .?” : 220/2, n.; 221-224.
nh^ct sb. f. “strength, protection” in ppr. nn.
Nht, *Pa-n-nht-w*, *Hns-te-f-nht*.
vb. *nh^ct*, *ne-nht* “save, protect” in ppr. nn. *Nht-Mnt*, *Nht-s-Pth*, *Ne-nht-f*, *Ne-nht-Mnt*.
ns “that of”, in ppr. nn. *Ns-*.
ns “throne”, written *ns* “king”, in ppr. n. *P-te-Mn-ns-to-w*.

- ns* “king”, for *ns* “throne”, in ppr. n. *P-te-Mn-ns-to-w*.
- nst* sb. “madder, rubia tinctorum” : 111/4, n.
- nt* rel. particle. Written *mte* 129/4, n.
- ntr* sb. m. “god” occurs in the texts as symbol of the Temple. Cf. 256/3; 273/9. See also under *yh*, *bne*, *rt*, *šs* (?), *šty*. *ntr-t* “goddess” : 263/3; 264/2. *p ntr* “the god” in names of Augustus, Vespasian, Domitian.
- r* sb. m. “gate”, i. e. gate of the granary : 181/2; 245/1; 256/3; 276/9. *p r Pr-ō* “the King’s gate” : 82/3; 244/1; 275/8-9. *p r pr [Pr-ō (?)]* “the gate of the government building” : 232/3, n. *p sh n r* “the gate scribe” : 82/8; 255/4.
- r-10* “tenth part” as (1) a tithe(?) paid to the temple : 112/1 (2) ἀπόμοιρα : 112 A/7; 113/2; 114/1, 2; 115/1 (3) ἐγυύκλιον (?) : 116/2.
- r-20* “vicesima” : 117/5, n.; 118/1; see also 119/3 (?).
- lylw*, *llw* “youth” λιουγ in ppr. nn. *Lylw*, *P-llw*.
- rpy* “young, youthful” in ppr. n. *Ta-t-rpy*.
- rpy-w* sb. pl. “temples” 268 A/4.
- rm-w* sb. pl. “men” in phrase *hn n rm-w n N*. “Among the men of N.” : 25/3, n.; 26/3; 28/2.
- rm(.t)* sb. f. “wife” : 17/2; 90/1; 132/1; 144/1.
- rm* “inhabitant of” in ppr. nn. *P-t-rm-Bht*, *P-t-rm-Tb*, *T-rm-Plq*.
- rm-e-f-mn* (?) title “shepherd (lit. one who pastures)” (?). *ht* (?) *rm-e-f-mn* (?) “shepherd-silver” (?) : 225/2, n.; 226/2.
- rm nmh* title “free man”.
- p p rm nmh* “the account (or census list?) of free men” : 120/3, n. See also 119/1, n.
- rn* for *n rn* “in the name of” : 88/2; 89/1.
- llw* v. sub *lylw*.
- rh* “know” in ppr. nn. *P-b-r-rh-f*, *Thwt-r-rh-s*.
- lh* in ppr. n. *P-lh*.
- rs* sb. “south” : 276/5; v. place n. *P-hr-rs*.
- rse* sb. m. “guard, police” as name of a tax : 121/1, n.; 122/1; 123/1; 124/1; 125/1. See also *dy-rse* “guard-boat”.
- rt* title “agent, manager, inspector, steward” : 91/2, n.; 129/1; 241/2; 268/5; 272/3. *p rt n n ntr-w* “the agent of the temples (lit. gods)” : 164/1-2; *p rt n p ntr* “the steward of the temple (lit. god)” : 187/1-2, n.; *n rt-w n p ntr*, “the stewards of the god (or temple)” : 186/2, n. *n rt-w n h-ntr* “the temple agents” : 268 A/1-2. *rt* “controller” in ppr. n. *Pa-rt*. *hypwgyynn*, *hypwgyym* “ὑποκείμενα” : 126/3-4, n.; 127/2.
- hyn-w* sb. pl. “neighbours, adjoining plots” : 276/5.
- hw* “day”; *hw* (n) *ms Ws’r* “birthday of Osiris = 1st epag. day, Ind. II/5; *p hw nt hw* “the august day” Σεβαστῆ Ind. II/6 *p hw nme nt hw* “the new august day” Νέα Σεβαστῆ, *ibid*.
- hwe* sb. m. “cost, expense” : 274/4, n.
- hb* vb. “send, write” in phr. *a-hb-w n-m-s* (var. *n-m-w*) *a p tš n Pr-H-t-Hr* “about which it has been written (lit. sent) to the district of Pathyris” : 176/4-5, n.; 177/2.
- hb* sb. m. “ibis” in phr. *t hre p hb*

- “the food (or possibly, the feeding-place) of the Ibis” : 233/3-4, n;
v. also ppr. nn. *P-hb*, *P-te-Ws'r-p-hb*, *Gl-hb*.
- hme-t* sb. f. “freight” : 274/4.
t hme 'rp “the freight of wine” : subsection 72, p. 68.
- hn* sb. “*hin*-measure of capacity” : 272/5, 6.
- hry* “be pleased” 261, in ppr. nn. *Hry-w*, *Hry-*.
- h* See under *hr* “region”.
- h-t* in (n) *t h-t* “previous” : 115/3; v. also ppr. nn. *Ws-h-t*, *Mnt-m-h-t*.
- h-wt(?)* sb. pl. “temples”(?) in phrase *n h-wt(?) pr(?) 'mnt* “the western temples(?)” : 272/7, n.
- hw* sb. m. “profit, surplus”.
in phrase *hw hwt* “surplus of tillage” : 112/1; 129/3; 131/2; 275/6; 276/10.
šm hwe “surplus(?) harvest(?)” : 130/1, n.
- hwn* adj. “youthful” as ppr. name q. v.
- hwt* sb. m. “tillage” in phr. *hw hwt* “profits of tillage (after payment of rent, taxes and expenses) : 112/2, n.; 128/3; 129/3; 131/2; 275/6; 276/10.
- hwt* adj. “male”, in ppr. n. *Py-hwt*.
- hb* “festivity” in ppr. n. *P-te-Hr-m-hb*.
- hb^c* as ppr. n. q. v.
- hf* “serpent” in ppr. n. *P-hf*.
- hm* sb. m. “salt” : 132/2; 133/1; 135/4; 137/1.
ht hm “salt-silver” : 134/2, 4; 136/2.
- hm* title “artisan” 262/1.
- hm-ntr* title “prophet”.
hm-ntr(?) 2-n(?) “second(?) prophet(?)” : 258/verso, 1.
- hmt* sb. m. “bronze, copper”.
p qws(n) hmt “the bronze measure” : 267/4.
In names of taxes and dues : see *pe* (·t), *wt* (prosdiagraphomena), *bne*, *mr hs*, *s-t-ywn*.
- hmt(·t)(?)* sb. f. “copper piece, obol” : 1/3, note *ad fin*.
- hn^c* conj. “and”.
Between numerals(?) : *ht 100 hn^c 50* “one hundred and fifty silver pieces” 23/3, n.
sttr 2-t hn^c(?) qt “2 staters and (one) kite” (selection) 38/3, 39/2; 42/2, 43/2, 44/2, 74/3; 93 A/3, 184/3.
- h-ntr* sb. [f.] “temple” : 17/1; 18/2; 190/2.
h-ntr n Pr-H-t-Hr “the temple of Pathyris” : 270/2.
h-ntr n Ne “the temple of Thebes” : 175/2; 176/4; 177/2.
n rt-w n h-ntr “the temple agents” : 268 A/1-2.
p šht h-ntr “the temple weaver” : 74/1 (*supra lin.*).
p sh h-ntr “the temple scribe” : 272/7.
- hnqe, hnq* sb. f. “beer” : 143/1.
ht hnqe (var. *hnq*) “beer-silver” : 138/2, n; 140/1.
p tny hnqe (var. *hnq*) “the beer-tax” : 139/2; 141/1; 142/2; 144/1-2.
- hr, ho* “face” in ppr. nn. *Pa-ho*; *Pa-hr-nfr*; *Nfr-ho*.
- hr* sb. m. “region” in place-names : 81/1, n.; 269/3; 270/3; 271/4; 275/2 (written *h*; see note *ad loc.*). See also Index VI.
- hry* sb. “above” 211 : 13/4; 42/3; 43/2; 44/2; 45/3; 48/2; 107/7.
- hry* “lord” *pe-nhry* “our lord” in names of Domitian, Hadrian, Antoninus Pius.
- hs* “furious, fierce, wild”, in ppr. n. *Hr-my-hs*.
- hsbe-t* sb. f. “market-place”.
p tny n hsbe-t “the market-tax” : 145/3, n.
- h-sp* sb. “year (in dating)” *passim*.

- hsm* sb. "natron(-tax)", *νιτρικῆς* : sub-section 79, p. 69.
- ht* sb. m. "silver". In names of taxes and dues : see under *ἡνικωγε*(?), *elle*, *yh*, *y* (house), *pe*(-t), *byr*, *bne*, *mnh*, *mr*-t, *mr hs*, *nbe*, *nhbe* (-t), *nh*t (-t), *hm* (salt), *hnqe*, *s*-t-mnt, *qlm*, *qs*, and *tky*.
- ht* "silver piece (teben) = 10 kite = 20 dr." : 8/1, 2; 23/2, 3, 9 (here it possibly means silver kite; see note on line 2); 115/2; 127/3; 199/4, 5.
- ht* "money" in phrase *ht sp*-2 "silver money" 10/4, n.; 126/3; 127/3; 193/4, 5; 201/3; 203/3; 260/4.
- ht* "silver kite" : 132/1, n; 134/2, 3, 5. Possibly also in 23/2, 3, 9; 107/1; 108/2; 109/1.
- htp* vb. "rest, be reconciled" *ῥωτῆν*.
v. ppr. nn. *'Y-m-htp*, *'Mn-htp*, *P-te*-(ne)-*nfr-htp*, *Pa-nfr-htp*.
- htre* "twin" as ppr. n. q. v.
- h* vb. for *'nh* "live" in ppr. n. *H-f-n-Hns*.
- h* vb. "rise, shine" in ppr. n. *H'-Hr*.
- h* sb. m. "festival" : 239/4.
- hw(e)* adj "sacred" *nt hwe* "august" *Σεβαστός*, *Σεβαστή*; v. sub *'bt* "month", *hw* "day" and after emperors' names (Index VIII).
- hft-hr-t* sb. f. "dromos of temple" in *t hft-hr-t* "the dromos (-tax)" : 148/1, n.; 149/1; 150/1; 151/4; 189/1.
- hm*, *p hm* "the younger", after names of persons e. g. *Pa-Mnt p hm*, *Hr p hm*.
- hm* for *'hm* in ppr. n. *P-hm-bk*.
- hrw* sb. m. "voice"; in phr. *a hrw* "at the bidding of" : 22/5, 10; 66/7; 89/3; 129/6; 138/3; 212/3; 217/3; 219/6; 239/4. See also ppr. n. *Hr-m-hrw*.
- hs(-t)* sb. [f.] "necropolis" : 89/2.
- In title *mr hs* "chief of necropolis" : 88/3; see also 91/3.
- hte* sb. f. "square plot of ground" : 199/6, n.
- h* sb. [f.] "copy", "contents" (of a document).
h-t-f n w^c 'sw e-ty (sic)-*y s n ke sp* "copy of a receipt which I formerly gave" : 82/1, n.
h w^c 'sw "copy of a receipt" : 186/1.
a h "at the rate of" in phr. *'rm p wt a h ob*. *1.t 1/2 a t sstr 1.t* "together with the prosdiagraphomena at the rate of 1 1/2 obols to each stater" : cf. 7/4, n., and references there.
- hy* vb. "to measure".
stm-f indic. past : 233/1, n.; 258/1.
a-stm-f emphatic past (at beginning of Roman receipts) 243/1.
a-stm-f relative past : *n t mḏ'e-t a-hy* (-t) *n-y n'm-s* "by the measure by which thou hast measured to me" (235/5).
Infinitive: *mte-y hy-t-f n-t* "and I shall measure them (lit. it) to thee" (235/3).
Qual. : *e-w w'b e-w hy(w) e-w swt* "clean, measured and delivered" (273/7).
- h'qe* title "barber".
p tny n h'qe "the barbers' tax" : 146/3, n.
- hn-t* (varr. *hn*(?), *hn'*(?), *hyn-t*, *hne-t*, *h'en-t*) sb. f. "fee, rate, charge" (?) cf. 159/3, n.
Occurs (1) alone : 160/2; 166/3.
or (2) in phr. *t hn-t n t s-t-ywn* "the fee(?) of the bath" : 159/3; 161/3; 162/2; 163/3; 164/5; 165/3; 167/3.
- hr* prep. "for" passim. With pron. suffix *hr-r-k* "on thy behalf" : 253/5.

hr “Syrian” in ppr. n. *P-hr*.
hre sb. f. “food (or possibly, feeding-place)”.
t hre n p hb “the food (or feeding-place) of the Ibis” : 233/3-4, n.
hl “fellow” in ppr. n. *P-hl-Hns*.
hl-‘o title “elder” : 147/4, n. (as name of a tax?) See next.
hll‘ 2λλο “elder” in ppr. n. *P-hll‘*.
hrt “child” in ppr. nn. *Hrt*, *Nh-p-hrt*, *P-šr-Hr-p-hrt*, *P-te-Hr-p-hrt*, *P-te-Hns-p-hrt*, *Pa-hrt*.
hrt-w sb. pl. “children” (as pl. of *šr* “son”) : 15/1; 20/1.
s sb. “man, dealer”; *s-n-nh* “oil-merchant” : 153/1; *s-n-sm* “fodder-merchant” q. v.
s sb. m. “phyle”.
p ‘o-n-s s 2-n “the phylarchos of the 2nd phyle” : 272/1.
s-t(?) sb. f. “daughter” : 169/3, n.
s(-t) sb. f. “place” short for *s(-t)-‘ywn* “bath” q. v.
s(-t)-‘ywn (var. *eywn*) sb. f. “bath” : 33/3-4; 37/4-5; 51/2; 53/2; 58/2; 64/3-4; 152/2, n. (*s-‘yn*); 159/1-2; 155/1; 156/1; 157/1; 158/1; 159/3; 161/3; 162/2; 163/3; 164/5; 165/3; 167/3.
p(?) hmt(?) n s-t-‘ywn “the bath-copper(?)” : 153/2-3.
‘ywn short for *s-t-‘ywn* : 65/2, n.
s(-t) short for *s-t-‘ywn* : 96/2; 105/2.
s(-t) mnt(-t) sb. f. “pigeon-house” : 168/4, n.
ht(?) s-t-mnt “silver of pigeon-house” : 169/2, 3; 170/6.
 In place-name *p yk n t s-t mnt-t* “The Land of the Pigeon-house” (at Thebes) : 237/2-3.
s-n-nh(?) title “oil-merchant” : 153/1.
s-n-sm title “fodder (or grass)-merchant”.
(p) tny (n) s-n-sm “the fodder-merchant’s tax” : 171/2, n.; 172/3; 173/2; 174/2-3.
sy “son” in ppr. n. *Hr-sy-‘S*.

syh vb. “to rule” in ppr. n. *P-te-Hns-p-e-‘r-syh*.
sytygwn “corn-taxes”, σιτικα : 181/3, n. and subsection 80, p. 69.
s[‘nh](?) sb. m. “revenue”(?) : 268 A/3, n.
sw (= *s;w*) “guard” in ppr. n. *Hnm-sw-f*.
sw sb. m. “wheat”.
sw 1/12 “1/12 artaba of wheat” as fee of temple-bath : 161/3, n.
sw n sw “value of wheat” 253/3.
sw n Pr-‘o “value of State (lit. King’s) wheat” : 84/2.
sw n mt Pr-‘o “value of wheat of State-dues” : 83/2.
‘rtb n sw “artaba of wheat” (32 Euergetes II) : 176/6, note.
p gtglen n sw “the exchange(?) of wheat” : 248/2 (see under *gtglen*).
sw sb. m. “day of month”, COY- : passim.
 For reading cf. no. 1/5, n. *ad fn*.
sw n sb. f. “price; value”.
 v. *‘rp*, *‘h*, *‘y* (linen), *f(?)*, *bne*, *pr-t*, *nh*, *sw*.
swt vb. “to deliver” corn.
 Qual. “delivered” : 112/4; 273/7; 274/4; 275/7.
sbsts (et varr.) = Σελαστος = the month Thowt, and after names of Tiberius, Gaius, Claudius, Nero, Vespasian and Titus.
sp sb. m. “occasion, time” in phr. *n ke sp* “formerly (lit. on another occasion)” : 82/1.
sp sb. m. “rest, remainder” : 264/2; 276/7.
sp-2 in phrase *(n) ht sp-2* “in silver money” : 10/4, note; 126/3; 127/3; 193/4, 5; 201/3; 203/3; 260/4.
sm sb. m. “grass”, fodder”.
 In phrase *pe-k tny (n) pe-k mdl n pe-k sm* “thy tax of thine onions (and

- that) of thy fodder (or grass)" : 92/3.
- In *s-n-sm* "fodder (or grass)-merchant" q. v.
- sm* "unite" v. ppr. nn. *P-te-Hr-sm-to-w*, *Ns-sm-to-w*.
- smn* vb. "establish", "fix" boundaries. Qual. "fixed" : 275/3.
- sn* sb. m. "brother" : 14/3; 19/10; 99/2; 242/2; v. also ppr. nn. *P-4-sn-w*, *P-3-sn-w*, *P-sn-2*, *Hr-p-sn-2S*, *Hr-sn-2S*, *3-sn-w*.
- snksn* "σύνταξις" : 179/3; 180/3.
- sntgns-t* (sic) : 176/3.
- sntgsn-t* : 178/1-2.
- Plur. *snksn-w* : 175/2, 5.
- Plur. *stksn-w* (sic) 177/1.
- shn* vb. (1) "to lease" : 274/1; 275/1; 276/3; (2) "to take on lease" : 273/2, n.
- shn* sb. m. "lease" : 234/5; 267/2; 270/3.
- shn* title "collector" : 84/1, n.; 238/3, n.; 165/1, n. (?).
- sh(t)* sb. f. "field" in *pr-t sh-t* "field-corn" : 244/2; 259/3; 260/2, 4; 275/11.
- shn* sb. m. "bank" : (selections) 7, 12-16, 32, 38, 48, 53, 59, 84, 98-102, 182, 184, 248 (all Roman).
- p shn Pr-o* "the royal bank" : 23/4, n. (Ptolemaic).
- sht* title "weaver" in *p tny (n) sht* "the weaver's tax" : 183/2; 184/2; *p tny n n sht-w* "the tax of the weavers" : 182/1-2, n.
- p sht n p 'y* "the linen-weaver" : 19/9.
- p sht h-ntr* "the temple weaver" : 74/1 (*supra lin.*).
- sh* vb. "write"
- a-stm-f* emphatic past : 66/7; 205/5; 244/3.
- Qual. in phr. *sh (n) wy* "ceded (lit. written in abandonment)" 81/5; 112/2-3; 199/3; 240/3; 273/3.
- sh* title "scribe" : 275/9 (short for *sh Pr-o* "royal scribe").
- p sh n r* "the gate scribe" i.e. the granary scribe : 82/8; 255/4.
- p sh h-ntr* "the temple scribe" 272/7.
- ss* v. sub *sw* "day of month".
- st* sb. f. "arura". The writing occurs only in 74/1; it is omitted in 12/1, 4; 13/2, 3; 14/3; 15/2; 16/3; 72/3; 73/3; 74/3; 77/2; 78/2.
- For fractions of the arura see Index V.
- st* vb. "withdraw" in ppr. n. *St-w-t-wt*.
- stykws* "στυγός" cf. 181/3, n.
- sif* sb. f. "drain, ditch, water-course" (?) : 275/4, n.
- stm* vb. "listen, hearken" in ppr. nn. *Stm-n-y-Hnm*, *Thwt-stm*.
- stksn-w* v. *snksn*.
- sttr* sb. f. = στήνηρ = 2 kite (see 1/3, n.): passim. Cf. the writting in No. 19(?).
- š* sb. "nose", in place-name *T-my-p-yh-š*.
- še* vb. "go" in causative *ty še* "send (lit. let go)" : 253/4; 275/10.
- šy*, *š'y* (once) sb. "divinity, luck" in ppr. nn. *P-nfr-šy*, *P-te-p-šy*, *T-šr-t-py-šy*, and in place-name *P-š'y-hr-p-mw*.
- šyme-t* (?) sb. f. "adytum, sanctuary" (?) : 178/2, n.
- š'r* sb. m. "value" in phr. *p šby* (var. *šb*) *n š'r n yt* "the exchanged (?) value of barley" : 256/2, n.; 257/3.
- šwš* sb. m. "jar, clay vessel" : 112/4, n.
- šby* (var. *šb*) adj. (?) "exchanged" : 256/2, n.; 257/2, second note.
- šbty* sb. "merchant, exchanger" in ppr. nn. *Šbty*, *P-šbty*.
- šp* vb. "to receive"
- šp n 'p* "to receive on account (= to credit)" cf. Introd. p. 15, formula 3, n. 1.

- sb. "extra charges" : 181/5, n.
n wš n šp "without extra charges" :
 181/5, n.; 251/4; 252/5.
šp sb. "gift" in ppr. n. *Šp-Mn*.
špsš (?) in ppr. n. *P-špsš (?)*. "The noble" (?)
šm sb. m. "rent" : 80/2 (?); 128/2;
 130/1, 3; 131/2; 176/2; 233/3;
 238/2; 243/2; 247/3; 250/4; 275/8.
p šm Pr-^o "the State (lit. King's)
 rent" : 175/1; 276/8.
šm hwe "surplus (?) harvest(?)" :
 130/1, n.
šm "summer" v. Ind. II/1.
šm-^o sb. m. "stranger"
p tny šm-^o "the tax on strangers" :
 185/3, n.
šs (?) sb. "corn" (?) in *šs (?) n ntr* "corn
 of god" : 245/2, n.
šs sb. m. "linen", *ῥθονηρα* : subsec-
 tions 12 *ad fn*, p. 44, and 81,
 p. 69.
šty sb. m. "collection" in *p šty n p ntr*
 "the col. of the god" : 186/4,
 n.; 187/3 (*šte*).
p šty n 'S-t "the collection of
 Isis" : subsec. 8, p. 43, and
 subsec. 75, p. 69.
qy-t sb. f. "high-land" i.e. land not
 reached by the water of the inun-
 dation : 255/1.
qws sb. m, (1) "measure" : *p qws n hmt*
 "the bronze measure" 267/4, n.
 (2) "*qws*-measure" *n t m^cde-t n p*
qws n Swⁿ "by the measure of
 the *qws* of Syene" 275/6, n.
p qws n Swⁿ "the *qws* of Syene";
 see above.
qn vb. "to be brave, to triumph" in
 ppr. n. *Hr-qn*.
qrwr, qrre (?) "frog" in ppr. nn. *Qrwr, P-*
qrre (?).
qlm sb. m. "wreath, crown"
p qlm "the crown(-tax)" : 151/5, n.;
 189/4.
ht qrm "crown-silver" : 188/2, n.
qs sb. "burial"
ht qs "burial-silver" : 190/2, n.
qt (?) v. *qtme (?)*
qt (t) sb. f. "kite-weight" of silver = 2
 drs. : passim. Cf. especially 68/2;
 147/3; 207/2, 3.
qtme (?) or *qt (?)* (var. *qtm (?)*) sb. m. "*κτῆμα*" (?) :
 227/2, n.; 228/2; 229/2; 230/1;
 231/2.
k "bull" in ppr. nn. *Py-k, Hry-py-k*.
ke (?) (?) for *ge* "also" : 172/2, n.
km sb. m. "garden" : 7/2; 113/2;
 234/5; 240/3.
p km "the garden(-tax) : 191/1, n.
km bny "palm-garden" : 199/3.
km nt t (?) ῥlle "garden containing
 vines" 112/2, n.
krkr sb. "talent" : 270/5.
krty;qe sb. "*γερδιακόν*, weaver's-tax" : 182/1-
 2, n.; subsections 54 *ad fn*, p. 61,
 and 82, p. 70.
gl "bird" (?) in ppr. n. *Gl-hb* "Ibis-
 bird".
gtglen sb. m. "*καταλλαγή*, exchange" (?)
p gtglen n sw "the exchange (?)
 of wheat" : 248/2, n.
to "land" *to-w* "lands" in ppr. nn. *P-*
te-Mn-ns-to-w, P-te-Hr-sm-to-w,
Pa-to-w, Ns-sm-to-w. In place
 name *To-dsr*.
t-t sb. f. "hand" in phrase *n-t-t* "by
 means of, through" : 115/1;
 121/1; 122/2; 123/1; 125/1.
ty "to give" in ppr. nn. *'Mn-e-r-ty-s,*
Ws'r-e-r-ty-s, Thwt-e-r-ty-s. See
 next.
te *stm-f* past (of *ty* "to pay, lit. to
 give") used at beginning of Ptol-
 emaic receipts : 227/1. Rel. in
e-ty (incorrect for *e-te*) 82/1, n.
A-stm-f emphatic form used at
 beginning of Roman receipts : 2;
 20; 25; 30; 172; 193. Written

- a-te-y* in 152/1. Inf. *ty* “to cause”, incorrectly written *te-y*: 130/3, n.
- te* participle “giver” טאָ in ppr. nn. *P-te*, *Pa-te*, *Pa-p-te*.
- tw* sb. m. “breath (of life)” in ppr. nn. *Pe-f-tw-‘w-Mn*, *Pe-f-tw-‘w-Hns*.
- twl, tl* sb. “idol” in ppr. nn. *Twt*, *P-šr-p-twt*, *P-šr-p-twt-rp*, *P-šr-twt*.
- tbe* vb. “to requite” *tbe* “the requiter” טעטבע in ppr. n. *Pa-t-tbe*.
- tbn* sb. m. “teben-weight” = 10 silver kite: 115/3
tbn 8 qt 7½ “8 teben 7½ kite” on the copper standard(?) (? = 175 copper dr.) (? = 3 silver obols): 20/4-5, n.
- tp* “the first month” v. Index II/1.
- tmt(?)* sb. “sum (lit. total)” : 12/2, 4, 5; 13/2, 3; 14/3; 15/2; 23/7 (total); 74/2, 3; 83/3; 84/3; 169/2, 4; 170/6.
 vb. “to amount to” : 8/2; 9/1.
- tn* prep. “at the rate of” : 13/4, n.; 274/3.
- tny(.t)* (1) sb. f. “portion, share” : 17/2; 271/4; 273/5.
 (2) sb. m. “tax” : 192/3, n.; 193/2; 194/2; 195/3; 196/2; 197/2.
 With names of taxes : see under *n-šn*, *‘rp*, *elle*, *‘oe*, *mđl*, *hnqe*, *hsbe-t*, *h‘qe*, *s-n-sm*, *sm*, *sh̄t* (weaver), *tky*.
p tny Pr-‘o “the King’s tax” : 85/1-2; 86/3; 87/3.
p tny n‘r w‘b “the tax on becoming a priest, τὸ τελεστικόν” : subs. 77, p. 69
p tny n‘S “the tax of Isis” : subsection 76, p. 69.
e‘r-t [p tny] “who has received the tax” : i. e. tax-collector 111/1-2, n.
- pa p tny* “tax-collector” : 195/2, n.
 (3) plural : *n tny-w* “the apomoirā” : subsections 34, p. 52, and 83, p. 70.
- th* sb. m. “chaff” : 261/3, n.; 262/2, 3.
- tš* sb. m. (1) “nome, district” in *p tš n Pr-H-t-Hr* “the district of Pathyris” : 176/5; 177/2.
 (2) “boundary” 275/3.
- tšr(?)* sb. “some sort of grain”.
tšr(?) ‘rtb(?) ¼(?) “¼ artaba of red corn” : 275/10, n.
- tky* (varr. *tke*, *tg*) sb. “fruit” cf. 198/2, n. *tke* “fruit” in *wrh km nt n wš tke* “garden waste land without fruit” : 240/2-3.
tky “fruit(-tax)” 204/2.
ht tky “fruit-silver” : 198/2, 4 (*tg*); 200/2 (*tke*); 201/2; 203/2.
p tny(?) n p r-6 tky “the tax(?) of the sixth part of fruit = ἐκτὴ ἀποδορῶν” : 199/2, n.
- tkm* sb. “castor-oilseed” : 267/3; 268A/2; 269/2.
- tkš* sb. “ferry-boat” in *na tks* “ferry-boat dues” πορθμικά : 205/1, n.; subs. 68, p. 66.
- tg* “fruit” v. *tky*.
- t* vb. (1) “to take” in *e‘r-t [p tny]* “tax-collector (lit. he who has received the tax)” : 111/1-2, n.
 (2) “to contain(?)” in phr. *km nt t(?) šlle* “garden containing vines” : 112/2, n.
 cf. also 256/2; 257/3. See also ppr. nn. *T-n‘m-w*, *P-‘t-a-t-n‘m-w*.
- t-yr* sb. m. “ferry(-tax)” : 205/1, n.; 206/2.
- tdy* sb. “hairlock” חַיָּטוֹת שֵׁשׁ, as ppr. n.
- dy-rse* sb. m. “guard-boat”, name of a tax, 207/9, n.

II. — MONTHS, AND DAYS OF MONTHS.

(1) *Notation of Seasons of Year.*

^h “inundation”, “verdure” : 10/1; 11/1; 12/2, 3; 15/4; 18/4; 22/5, 10; 23/6, 7, 10;
34/3; 69/3; 72/4; 73/4; 74/5; 78/5; 85/2; 86/4; 91/7; 94/4; 97/3; 107/3; 125/4;
140/3; 183/4; 196/2; 200/1; 201/1; 208/3; 209/4; 218/3; 220/4; 242/5; 257/5; 271/7.

^{pr} “seed-time”, “winter” : 25/4; 26/4; 27/5; 28/4, 5; 37/6; 41/3; 48/3; 60/3; 67/5; 70/3;
76/3; 80/3; 90/3; 93/4; 106/2; 111/6; 113/5; 119/4; 183/5; 187/8; 207/7; 228/4;
235/6; 250/2.

sm “harvest”, “summer” : 13/5; 17/3; 20/6; 24/4; 25/5; 26/5; 29/4; 30/5; 33/5, 35/5, 6;
36/3; 38/3; 39/3; 40 A/1; 43/3; 44/3; 45/4; 46/3; 49/3; 50/3; 52/4; 53/5; 54/2;
55/3; 56/5; 59/4; 62/4; 64/6; 68/6; 82/7; 83/4; 84/4; 88/4; 107/2; 112/6; 112 A/8;
115/4; 126/4; 127/3; 131/5; 135/6; 148/3; 152/4; 160/3; 162/4; 163/5; 168/5; 172/5,
6; 173/3, 4; 174/4; 177/5; 184/4; 191/2; 193/6; 194/3; 197/2; 202/1; 205/4; 207/6;
210/3; 211/3; 212/4; 214/3; 215/3; 216/3; 217/5; 219/7; 221/3.

(2) *Notation of Months in Seasons.*

^{tp} “the first (month)” : 10/1; 11/1; 12/2, 3; 17/3; 18/4; 23/6; 29/4; 33/5; 35/5, 6; 37/6;
38/3; 46/3; 49/3; 55/3; 59/4; 68/6; 69/3; 80/3; 86/4; 88/4; 91/7; 93/4; 107/3;
110/2; 119/4; 163/5; 172/5; 183/5; 184/4; 197/2; 199/7; 200/1; 202/1; 207/7; 208/3;
214/3; 216/3; 234/6.

^{bt-2} “month 2” : 15/4; 21/1; 22/5, 10; 25/5; 26/4; 36/3; 39/3; 43/3; 50/3; 52/4; 54/2;
62/4; 64/6; 72/4; 78/5; 83/4; 84/4; 85/2; 90/3; 112 A/8; 113/5; 135/6; 140/3; 161/6;
173/3, 4; 174/4; 177/5; 187/8; 191/2; 194/3; 195/6; 196/2; 197/2; 201/1; 205/4;
207/6; 210/3; 211/3; 212/4; 218/3; 221/3; 224/4; 228/4.

^{bt-3} “month 3” : 20/6; 23/7, 10; 24/4; 26/5; 28/4; 30/5; 41/3; 82/7; 94/4; 115/4; 125/4;
131/5; 160/3; 197/2; 209/4; 215/3; 217/5; 219/7; 222/4.

^{bt-4} “month 4” : 13/5; 25/4; 27/5; 28/5; 34/3; 40 A/1; 43/4; 44/3; 45/4; 48/3; 53/5;
56/5; 60/3; 61/2; 67/5; 70/3; 73/4; 74/5; 76/3; 107/2; 111/6; 112/6; 126/4; 127/3;
148/3; 162/4; 168/5; 172/6; 176/9; 183/4; 193/6; 197/2; 198/3, 6; 229/4.

(3) *Months with Honorific Names.*⁽¹⁾

p'bt nt hw(e) "the august month" = Σεβαστός = Thowt.

Thebes (1) Reign of Augustus : 74/4 (year 43); 256/6 (y. 41).

(2) Reign of Tiberius : 16/4; 51/4; 75/4; 77/4; 79/4-5; 101/3; 104/4; 146/5; 170/9.

(3) Reign of Gaius : 96/6; 206/5; (both year 5).

Denderah : 118/3; 149/3; (Reign of Tiberius).

sbsts = Σεβαστός = Thowt.

Edfu (1) Reign of Augustus : 40/1 (y. 41); 203/1 (y. 42).

(2) Reign of Tiberius (or Gaius) : 204/1 (y. 3).

p'bt nmy nt hw(e) "the new august month" = Νέος Σεβαστός = Hathôr : 14/5; 98/3; 99/4-5; 102/4; 105/4 (all from Thebes and of the reign of Tiberius).

p'bt Gys nt hw "the month of Gaius the august" = Γαίσιος : 65/4-5 (from Thebes and of year 3 of Gaius).

(4) *Notation of Days of Month.*

sw 1 "day 1" : 70/3; 93/4; 185/6.

sw omitted : 4/1.

sw 2 "day 2" : 80/3; 87/1; 173/3; 210/3; 213/5; 214/3.

sw omitted : 112A/8.

sw 3 "day 3" : 12/4; 50/3; 76/4; 168/5; 250/2.

sw omitted : 21/1; 202/1.

sw 4 "day 4" : 29/4; 75/4.

sw omitted : 219/7.

sw 5 "day 5" : 58/3; 61/3; 69/3; 163/5; 230/3.

sw 6 "day 6" : 28/5; 111/6; 148/3; 205/4.

sw omitted : 18/4.

sw 7 "day 7" : 127/3; 206/5(?); 245/3.

sw 8 "day 8" : 94/4; 245/3.

sw omitted : 115/4.

sw 9 "day 9" : 113/5(?); 172/6.

sw omitted : 17/3; 42/4; 56/5; 201/1.

sw 10 "day 10" : 25/5; 176/9; 187/8; 228/4; 251/5.

sw omitted : 74/4.

sw 11 "day 11" : 9/4; 25/4; 37/6; 79/5; 125/4; 140/3, 204/1, 220/4.

sw 12 "day 12" : 35/6; 43/3; 45/4; 218/3.

sw omitted : 44/3; 198/3, 6.

sw 13 "day 13" : 15/4; 51/5; 77/4; 173/4.

sw omitted : 267/5.

⁽¹⁾ Cf. BLUMENTHAL, *Archiv.*, V, p. 336 ff.

- sw 14 "day 14" : 59/4; 161/6; 174/4.
 sw 15 "day 15" : 101/4.
 sw 16 "day 16" : 39/3; 52/4; 62/4; 183/5.
 sw 17 "day 17" : 20/6; 26/5; 98/3; 183/4.
 sw omitted : 53/5.
 sw 18 "day 18" : 54/3; 74/5; 93A/4; 182/3; 276/11.
 sw omitted : 191/2,
 sw 19 "day 19" : 90/3; 169/6; 207/6; 274/5.
 sw omitted : 135/6.
 sw 20 "day 20" : 22/5, 10; 72/4; 84/4; 85/2; 119/4; 131/5; 162/4; 193/6.
 sw 21 "day 21" : 10/1; 73/5; 216/3.
 sw omitted : 82/7; 217/5; 221/3.
 sw 22 "day 22" : 24/4; 171/5; 172/5; 211/3; 271/7.
 sw 23 "day 23" : 36/3; 64/6; 126/4; 194/3.
 sw 24 "day 24" : 26/4; 83/4; 116/3; 215/3.
 sw omitted : 225/3; 226/3.
 sw 25 "day 25" : 99/5; 100/5; 105/5; 152/4; 212/4; 222/5.
 sw 26 "day 26" : 11/1; 33/5; 78/5; 102/4; 112/6.
 sw 27 "day 27" : 223/4; 224/4.
 sw omitted : 97/3; 110/2.
 sw 28 "day 28" : 46/3; 48/4; 91/7; 208/3.
 sw 29 "day 29" : 30/5; 49/3; 65/5; 175/4, 6; 242/5.
 'lq "last day" : 23/10; 28/4; 34/3; 38/3; 40/1; 67/5; 76/4; 88/4; 107/3; 160/3; 177/5;
 203/1; 207/7; 256/6.

(5) *Epagomenal Days.*

- hw (n) ms Ws'r "birthday of Osiris" = 1st epag. day :
 40A/1; 168/5.
 p(?) ms Hr "the(?) birth of Horus" = 2nd epag. day :
 117/4.
 ms 'S "birth of Isis" = 4th epag. day :
 47/3.
 p(?) ms Nb-t-h-t "the(?) birth of Nephthys" = 5th epag. day :
 103/3; 157/3.

(6) *Days with Honorific Names*⁽¹⁾.

- p hw nt hw "the august day" = Σεβαστή :
 41/3.
 p(?) hw nme (nt) hw(?) "the new august day" = Νέα Σεβαστή :
 57/3, n.

⁽¹⁾ Cf. BLUMENTHAL, *l. c.* (see under 3 above).

(7) *Special Datings.*

(a)

Μεσορη ἐπαγομένων $\bar{a}$ = 'bt-4 šm hw ms Ws' r "Mesūrē the birthday of Osiris" : 40 A/1, n. (from Edfu).

(b) Cf. 13/5, n.

Σεβαστοῦ $\bar{\lambda}\gamma$ = p 'bt nt hw 'lq sw 3 "the august month 3o, day 3" — Paope 3 on account of the august month (Thowt) : 96/6; 104/4. See also 16/4. (All three from Thebes.
Φαρμοῦθι $\bar{\lambda}\gamma$ = 'bt-4 pr 'lq sw 3 "Parmüte 3o, day 3" = Pakhons 3 on account of Parmüte : 76/3-4 (Thebes).

Παχών $\bar{\lambda}\gamma$ = tp šm 'lq sw 3 "Pakhons 3o, day 3" = Paōne 3 on account of Pakhons : 38/3 (Thebes).

Μεσορη $\bar{\lambda}\beta$ = 'bt-4 šm 'lq sw 2 "Mesūrē 3o, day 2" = Thowt 2 on account of Mesūrē : 13/5, n. See also 63/3-4. (Both from Thebes.)

Μεσορη $\bar{\lambda}$ ἐπαγομένων $\bar{\epsilon}$ — 'bt-4 šm 'lq hw(?) ms(?) Nb-t-h-t "Mesūrē 3o, birthday of Nephthys" = birthday of Nephthys (5th epag. day) on account of Mesūrē : 157/3 (Denderēh).

Θῶθ κζ εἰς ἀρίθμῃσιν Μεσορή = 'bt-4 šm 'lq tp 'h sw 27 "Mesūrē 3o, Thowt 27" : 123/4. (Ekhmim?).

Παῦνι β εἰς ἀρίθμῃσιν Παχών = 'bt-2 šm sw 2 n tp šm 'lq "Paōne 2 for (the month ending on) Pakhons 3o" : 32/3. (Thebes).

III. — NUMERALS (SELECTION ONLY).

1. *passim.*

f. : 44/1, 2; 45/2, 3; 80/3; 93/3; 93 A/2, 94/2, 3; 97/2; 160/2; 169/2, 4; 187/4.
w' (?) written out after noun : ht w' (?) "one silver piece" (188/3).

2. *passim.*

f. : 15/2; 17/1; 46/2, 3; 61/2; 64/3, 4; 93 A/3; 111/6; 169/4; 198/3, 5; 207/2, 8.

Ordinal (1) Old form with suffixed n : 2.n "2nd" (272/1).

(2) Later form with prefixed mh : mh-2 "2nd" (175/5).

3. *passim.*

f. : 15/2; 47/1; 75/3; 76/2; 93/4; 94/3, 4; 171/7.

Ordinal (1) Old form with suffixed n : 3.n "3rd" (268 A/4).

(2) Later form with prefixed mh : mh-3 "3rd" (116/2).

4. *passim.*

f. : 37/3, 4; 31/3; 76/2; 93/4; 170/7; 207/2, 3, 9; 224/4.

5 : 11/4.

f. : 51/1; 90/3; 97/2; 110/2; 170/7; 173/4; 206/3.

6 : 9/1; 52/4; 53/2, 3; 97/3; 161/4; 212/4.

f. : 51/3; 146/3, 5; 196/2; 268 A/2, 3.

7 : 38/3; 112 A/8.

f. : 14/3; 54/1, 2; 66/3; 112/6; 162/3; 227/4.

8 : $8/1, 2; 55/2; 98/1$.	29 : $31/4$.
f. : $14/4; 55/2; 56/3, 4; 148/1, 3; 207/4$.	30 : $210/2$.
9 : $8/2; 98/2$.	31 : $33/3$.
f. : $58/2; 67/2; 146/3; 163/4$.	32 : $33/5$.
10 : $112A/7, 8$.	33 : $152/4; 168/3, 8$.
f. : $113/5; 273/1$.	34 : f. : $172/4, 5$.
11 : $70/3$.	35 : $34/2; 35/2; 272/8$.
f. : $15/1; 59/2, 3$.	36 : $34/2; 35/5, 6$.
12 : $15/3$.	37 : $159/3$.
f. : $29/3; 60/1, 2; 274/5$.	38 : $11/1; 12/4; 37/3$.
13 : $61/2$.	39 : $12/3; 37/5; 73/3; 201/2$.
14 : $62/2, 3$.	40 : $38/2, 3; 39/2; 40/3; 73/4; 113/3;$
f. : $25/2, 4$.	$201/1; 202/3$.
15 : $191/2$.	f. : $122/1$.
f. : $77/2$.	41 : $40A/1; 202/1$.
16 : $24/2$.	42 : $41/2; 74/1, 2, 6$.
f. : $77/3$.	43 : $13/2, 3; 42/2; 74/3; 173/2, 3$.
17 : $16/2; 79/2; 101/2; 102/3; 220/3; 221/3$.	50 : $271/5$.
f. : $78/3$.	f. : $271/7$.
18 : $16/3; 79/3; 171/2; 222/3$.	60 : $271/2$.
19 : $26/4 (?)$.	70 : $116/2 (?)$.
20 : f. : $27/3, 5; 275/1$.	80 : $113/3$.
21 : $10/1$.	150 : $23/9$.
22 : f. : $28/2$.	$100 \text{ hn}^e (?) 50 \text{ "one hundred and$
23 : f. : $29/2; 83/2$.	$\text{fifty"} : 23/3, n$.
24 : f. : $29/3; 83/3$.	200 : $271/2$.
26 : f. : $84/2; 183/2, 4$.	300 : $23/2, 3, 9$.
27 : f. : $84/3; 119/3$.	700 : $271/5$.
28 : f. : $184/2, 3 (?)$.	2000 : $271/2$.

IV. — FRACTIONS (SELECTION ONLY).

$\frac{1}{2}$: $11/4; 95/2, 3; 115/2$.	$\frac{1}{12}$: $82/4, 5; 132/2; 161/3; 274/3; 275/7$.
$\frac{1}{3}$: $115/3; 190/1, 4, 6$.	$\frac{1}{16}$: $121/2; 123/2; 124/2; 125/2$.
$\frac{1}{4}$: $17/1; 18/1; 115/2; 173/3, 4; 207/8; 275/10$.	$\frac{1}{20}$: $117/5; 118/1; 119/3 (?)$.
[Notice especially the writings in $17/1$ and $18/1$.]	$\frac{1}{24}$: $82/5$.
$\frac{1}{6}$: $82/4, 5; 199/2$.	$\frac{1}{30}$: $170/6$.
$\frac{1}{8}$: $121/2; 122/2; 124/2; 125/2$.	$\frac{2}{3}$: $132/1; 190/6$.
$\frac{1}{10}$: $112/1; 112A/7; 113/2; 114/1, 2; 115/1,$ $116/2$.	$\frac{5}{6}$: $268/2; 274/3; 275/7$.

V. — FRACTIONS OF THE ARURA.

$\frac{1}{2}$: 12/1; 74/1.	$\frac{1}{8}$: 12/4; 16/3; 74/3; 77/2; 78/2.
$\frac{1}{4}$: 13/2; 14/3; 15/2; 16/3; 74/1 (ordinary fraction).	$\frac{1}{16}$: 72/3; 74/3, 6.
	$\frac{1}{32}$: 12/4; 13/3; 14/3; 73/3; 77/2; 78/2.

For the fraction $\frac{1}{64}$ and other land measurements see Index I under *mḥ* “(land-) cubit”.

VI. — PLACE NAMES.

- Ṣmwr* Crocodilopolis at Gebelein : 242/3, n.
Py Ope, Ωφίς : in ppr.nn. *P-šr-Mn-Py*, *P-te-Mn-Py*.
En-Mnt Hermonthis (Erment) : 147/2.
Bḥt “Edfu” In ppr.n. *P-t-rm-Bḥt*.
P-hy Pois (Pohy) : 81/4 (Thebes).
P yḥ n t s-t-mnt-t “The land of the pigeon-house” : 237/2-3 (Thebes).
P m n P-šr-ty-Mn “The estate (lit. place) of Pshenteiamūn” (place-name?) : 128/4 (Thebes.)
P ḥr s “The old region” 81/4, n.; 275/2 (with *ḥ* instead of *ḥr*; cf. note *ad loc.*) (Thebes.)
P ḥr n Mn “The region of Amūn” (*Poanemūnis*?) : 81/4, n. (Thebes.)
P ḥr (n) p hy “The region of Pohy” (*Poenpois*?) : 269/3, n.; 271/4. (Thebes.)
P ḥr rs “The southern region” : 270/3 (Pathyris).
P-š-y-ḥr-p-mw “Pshai-under-water” : 267/2-3, n. (Thebes?)
Pr-Mnt-nb-To-dsr “The temple of Mont lord of the Holy Region” τὰ Κεραμεῖα : 143/1, n.; 164/5-6; 165/4. (Thebes.)
Pr-H-t-Hr Pathyris : 176/5; 177/3; 242/2; 270/2.
Plq “Pilak” Philæ; in ppr.n. *T-rm-Plq* : 19/5.
N y-w mnt(w) “The western quarters” : 243/2. (El-Kāb.)
N y-w mḥt-w “The northern quarters” (The Lower toparchy) : 1/2, n.; 2/2; 33/2; 168/2; 173/1; 174/2; 183/2; 213/2; 251/2; 254/2. (Thebes.)
Ne Ne, Thebes : 22/4, 9; 23/4; 175/2; 176/4; 177/2; 274/4.
Hmn Shmūn, Hermopolis Magna, Ὡμοῦν : in ppr.n. *Ns-na-Hmn-w*.
Swn Swan, Asswan, Syene : 275/7.
Smn Smine(?) : 19/9, n.
T ewee-t mḥt-t “The northern quarter” : 68/3; 207/3 (Hermonthis) *T ewee-t mḥt-t n En-Mnt* “The northern quarter of Hermonthis” : 147/2.
T my Py “The island of Ope” : 274/2. (Thebes.)
T my ṢMrn “The island of ṢMrn” : 268/3. (Thebes.)
T my p yḥ š “The island of the nose-land” : 260/3, n.
T my P-šr-Mn “The island of Pshenmin” : 236/2-3. (Thebes?)
T my n Pa-tm(?) “The island of Pa-tm(?)” : 268 A/3. (Thebes.)

T s-t tmy (?) Tsitime (?) : 88/2. (Thebes.)

To-dsr “The Holy Region” in *pr-Mnt-nb-To-dsr* “Temple of Mont lord of the Holy Region” :

Nos. 143/1, n.; 164/5-6; 165/4.

Tb Tbo (Edfu) : 247/3; 250/4. Also in ppr.n. *P-t-rm-Tb*.

Tte Bosiris or Mendes : in ppr.n. *Pa-Tte*.

Tm^c Jēme (Memnonia) : 1/2; 2/2; 27/3; 33/3; 111/2; 168/3; 173/2; 174/3; 175/1; 176/2; 213/3; 239/4; 245/2; 275/8.

VII. — DIVINE NAMES AND ATTRIBUTES.

N. B. The order of words in this list is regardless of the definite article at their beginning—e.g. *P-me* comes under *me*, *T-tbe* under *tbe* and so forth.

Y-m-htp Imhōtep, Ἰμούθης :

v. ppr. nn. *Y-m-htp*, *P-t-y-m-htp*, *T-šr-t-y-m-htp*.

ee (*hw*) “dog”, (Πα)-ἥϊς (?) :

v. ppr. nn. *Pa-ee*, *Py-ee*.

ee-n-Hr “dog of Horus”, (Π)-ἱουρῖς :

v. ppr. n. *Py-ee-n-Hr*.

me “cat” (Π)-εμους, ΕΜΟΥ (var. *me* q. v.) :

as ppr. n. *P-me*.

Mn Amūn, Ἀμμων, ΑΜΟΥΝ :

v. 235/2; 237/2; 255/1; 268 A/4, 5; and gloss. sub *yp-t* ‘collection’

v. also ppr. nn. *Mn-*, *P-šr-Mn*, *P-šr-ty-Mn*, *P-te-Mn*.

Mn-Py Amenope, Ἀμενώπης :

v. ppr. nn. *P-šr-Mn-Py*, *P-te-Mn-Py*.

Mn-p-ym Amenpiom, Ἀμφιώμης (?) :

as ppr. n. s.v.

Mn-ns-to-w Emestow “Amūn of Karnak” (for *Imn nb nsw-t t3-wy*), -εμεσῖους :

v. ppr. n. *P-te-Mn-ns-to-w*.

Mn-R^c-nsw-ntr-w “Amenrē-king-of-the-gods”, Ἀμονρασωνθήρ :

v. 81/5; 112/3, 5; 199/4; 237/3; 240/4; 273/3-4.

Np Anūp, Ἀνοῦβις, ΑΝΟΥΠ :

v. ppr. nn. *P-šr-Np*, *Hry-Np*.

r Ar(ensnuphis), —ηρις; “companion” :

v. ppr. n. *Pa-r*.

t-h “the cow (Hathor)”, (Ψεν)-τ-εῆς, (Ψεν)-τ-αῆς; Ε2Ε, Λ2Η;

v. ppr. n. *P-šr-t-h Ψεντεῆς*.

-ho “Ihy, the child musician, son of Horus and Hathor of Dendera”.

v. ppr. n. *P-šr-ho Ψεναῶς* (?)

S-t Êse, Ἰσις, ΗΣΕ.

See Index I sub *yp-t* ‘collection’, *šty* ‘collection’, *tmy* “tax”; and Index II/5 *ms S* “birth of Isis”.

see also ppr. nn. *P-šr-S*, *P-te-S*, *Hr-p-sn-S*, *Hr-pa-S*, *Ta-S*.

'S-wre-t Eswēre, Ἐσουήρις, as ppr. n. q. v.

Y'h Yoh, the moon-god, 002 : 102 : 222.

in ppr. n. Y'h-ms.

p-Y'h in ppr. n. Ta-p-Y'h

Ym "The Sea" (? short for 'Mn-p-ym.) (Ἄμφ)ιώμης, 610M :

10M : 12M. in ppr. n. Pa-ym.

p-Ym in ppr. n. 'Mn-p-ym.

'O-phl(-t) "the mighty one", Ἀπάθης, 222TE.

in ppr. nn. 'O-phl, Pa-'O-phl-t.

'O-phl-p-R' Apahteprē.

in ppr. n. P-šr-'O-phl-p-R'

p-^hlm-bk (miswritten p-^hlm-bk) Παχομεήκίς; as ppr. n.

P-t "the safe and sound" epithet of Horus of Edfu and Denderah, Παατ; in ppr. nn. P-t-,

P-bk-p-t.

Wbst Wbaste, Βούβαστις, ΟΥΒΑΣΤΕ

in ppr. n. P-te-Wbst.

Wn (? short for Wn-nfr) (Φα)γώνις, in ppr. n. Pa-wn.

Wn-nfr Wennofre "The essence of good", Οὐννόφρις, ΟΥΕΝΝΟΦΡΕ;

in ppr. nn. Wn-nfr, Hr-wn-nfr.

Wr "The great one", -οηρις, ΟΥΗΡ.

in ppr. nn. Pa-wr, Py-wr.

p-wr in ppr. nn. P-wr, P-šr-p-wr, T-šr-t-p-wr, Ta-p-wr.

Wrše "The watcher" Ὠρσης.

in ppr. nn. Wrše, Ta-werš.

p-Wrše in ppr. n. P-wrše.

p-whr "the dog", Πουώρις, ΠΟΥΖΟΡ; as proper n.

Ws-h-t nickname of Amūn, used as ppr. n.

Ws'r Wsire, Ὠσιρις, ΟΥΣΙΡΕ.

See index II/5 hw (n) ms Ws'r 'birthday of Osiris'.

v. also ppr. nn. Ws'r-e-r-ty-s, P-šr-Ws'r, P-te-Ws'r, Hry-w-n-Ws'r

Ws'r-wr "Wsire the great one", Ὠσοροήρις, used as ppr. n.

Ws'r-Bh "Wserbūkhe", (Ψεν)-οσορβοῦχος, (Πετ)-οσορβοῦχίς.

in ppr. nn. P-šr-Ws'r-Bh, P-te-Ws'r-Bh.

Ws'r-p-hb "Wsire the ibis" (v. sub hb)

in ppr. n. P-te-Ws'r-p-hb.

by "the divine soul, or the sacred buck", βαί.

in ppr. n. Pa-by.

Bh "the sacred bull of Hermonthis", Βούχίς

in ppr. n. Py-Bh; v. also sub Ws'r-Bh.

p-bk "the falcon", -βηκίς, ΒΗΘ.

in ppr. nn. P-bk-, P-te-pa(sic)-bk, Hr-p-bk.

Pa-to-w, a spelling of the old p³w-ty-t³wy, a nickname of Amūn and the Sun god (It is also spelt Pe-w-to-w q. v.), Πατοῦς.

in ppr. nn. Pa-to-w, P-t-Pa-to-w.

Pe-w-to-w, same as last. (Σ)-ποτοῦς.

in ppr. n. *Ns-pe-w-to-w*

Pth Ptaḥ, Φθαῖς, ΠΤΛΞ.

in ppr. nn. *Nht-s-Pth*, *Ns-Pth*.

t-me “the cat, symbolic of Neith and also of Hathor of Denderah”, (Πα)-τ-εμοῦς, (Πα)-τ-εμοῦ, ΕΜΟΥ.

in ppr. n. *Pa-t-me*.

p-my (var. *me*) “the lion”, Μοῦι, -μοῦις, ΜΟΥΙ.

in ppr. nn. *P-my*, *Hry-p-my*, *Hr-p-my*.

My-hs Mihōs, the god -μινσις, in ppr. n. *Hr-my-hs*. “Horus the fierce-eyed lion”, son of Sekhmet, the war-goddess (cf. Joppa 1/12).

M^c.t Me^c, ΜΕ : ΜΗΙ.

in ppr. n. *Pa-M^c.t*. (Παμῆς, Πεμές, Πεμέ).

Mwt Mūt, Μοῦθις.

in ppr. n. *Thwt-Mwt*.

Mn Min -μινις, -ΜΙΝ.

in ppr. nn. *P-4-Mn*, *P-šr-Mn*, *P-te-Mn*, *Pa-Mn*, *Pe-f-tw^c.w-Mn*, *Py-Mn*, *Ns-Mn*, *Šp-Mn*, *Tšr-t-Mn*.

P-4-Mn “the four Mins” Φθουμῖνις, as ppr. n. q.v.

Mnh Menkhe “the beneficent one” Μενχῆς.

in ppr. nn. *Mnh*, *Pa-Mnh*.

Mnt Mont, Μωνθ.

Mnt nb To-dsr “Mont lord of the Holy Region” : 143/1, n.; 164/5-6; 165/4.

p h^c n Mnt n Tm^c “the feast of Mont at Jēme (Memnonia)” : 239/4.

v. also ppr. nn. *Mnt-m-h.t*, *P-4-Mnt*, *P-šr-Mnt*, *P-te-Mnt*, *Pa-Mnt*, *Ne-nht-Mnt*, *Nht-Mnt*, *T-šr-t-pa-Mnt*, *T-šr-t-Mnt*.

P-4-Mnt “the 4 Monts” Φθουμώνθης, as ppr. n. q.v.

P-mr^c-h “Plehe, the oxherd, epithet of Anubis” Πελαϊας.

as ppr. n. q.v., and in ppr. n. *P-šr-p-mr^c-h*.

P-msh “Pemsah, the crocodile” (Πε)-μσάις, (Πε)-μσᾶς; ΜCΛΞ; as ppr. name.

mt(y) “the just one” (a writing of the old epithet *m^c.ty*), (Z)-μῆθις, (Éσ)-μῆτις, (Σ)-μῆτ, O. C. ΜΗΤ. in ppr. n. *Ns-mty*.

p-mt the same as last with def. art. (Éσ)πμῆθις.

in ppr. n. *Ns-p-mt*.

Nb-bhn (corruptly written *n-bhn*) “Lord of the towers”, epithet of Sobk Νεξχοῦνις.

in ppr. n. *Pa-n-bhn*.

Nb-t-h.t (better, *Nb-t-hw-t*) Nephthys Νέφθυς, ΝΕΒΘΩ. see index II/5, p (?) *ms Nb-t-h.t* “the birth of Nephthys” = 5th epag. day.

Nfr “Nofre, virtue, good, prosperity” ΝΟΦΡΕ.

in ppr. nn. *Pa-nfr*, *Ns-nfr*.

Nfr-ho “the beautiful faced, epithet of Ptaḥ” Ναφερωῖς, as ppr. name.

Ne-nfr-htp Nefhotp, epithet of Khons, Νεφωτης, in ppr. nn. *P-te-Ne-nfr-htp*.

Nfr-htp same as last.

in ppr. nn. *P-te-Nfr-htp*, *Pa-nfr-htp*.

- Nht* Ekhôt, (Π)-εχυτης, as ppr. n.
n-Nht.w N-Ekhate, (Πα)-ν-εχάτης pl. of last.
 in ppr. n. *Pa-n-nht.w*.
R^c Rē Sungod, -ρης, ρΗ.
 in ppr. n. *Pa-R^c* Παρης.
p-R^c Prē, Πρης, πρΗ.
 in ppr. nn. *Wh^c-b-p-R^c*, *Hr-p-R^c*, *Hns-p-R^c*.
R^c-to.w Ratow—sun goddess of the two lands—consort of Mont. Cf. Nos. 263/3, n.; 264/2;
 265/3; 266/1.
T-Rpy “The goddess Tripe” Τριφίς.
 in ppr. n. *Ta-t-rrpy*.
Rt “controller” (Πα)-ράτ (?), (Πα)-ραῦς (?).
 in ppr. n. *Pa-rt* Παράτ (?), Παραῦς (?).
p-llw “the youth, epithet of Horus” (cf. Ἀρλιλοῦς = Horus the youth λιλογ) as ppr. n.
p hb “Phib, the ibis” Φίβις, φιβ, as ppr. n.
 see also ppr. n. *Gl-hb*.
H^cp Hap, the Nile god, -απης.
 in ppr. n. *H^cp-mn*.
hwt “the male” (Π)αοτ(νουφίς), 200ΥΤ, 2ΛΥΤ. in ppr. n. *Py-hwt*.
Hr Hôr, Ὡρος, 2ΩΡ.
 see 17/2; 18/2; Index II/5 *p ms Hr* “the birth of Horus = 2nd epag. day”.
 see also ppr. nn. *Hr-*, *P-te-Hr*, *Py-ee-n-Hr*, *Ns-Hr*, *H^c-Hr*, *T-(šr-t?)-Hr*.
Hr-3be “Harebo, Horus the panther” as ppr. n.
Hr-wn-nfr Haronnofre, Ἀροννώφρις, ppr. n.
Hr-wr Harwēr (Πετε)αργήρις, (Πετε)αρουήρις.
 in ppr. n. *P-te-Hr-wr*.
Hr-wd Harwoj Ἀρωώθης, as ppr. n.
Hr-bl “Harbelle, Horus the blind” as ppr. n.
Hr-p-bk “Harpbēk, Horus the falcon” Ἀρπεβήκεις, Ἀρπεβήκεις. as ppr. n. and in ppr. n.
P-te-Hr-p-bk.
Hr-p-my “Harpmūi, Horus the lion” Ἀρπμοῦις, also ἈρΦμοῖς, as ppr. n.
Hr-p-R^c “Harpre^c, Horus the sun” (Πετε)απρης, -αφρης.
 as ppr. n. and in *P-te-Hr-p-R^c*.
Hr-p-hrt “Harpekhlat, Horus the child”, Ἀρποχράτις.
 in ppr. nn. *P-šr-Hr-p-hrt*, *P-te-Hr-p-hrt*.
Hr-p-sn-S “Herpsenēse, Horus the brother of Isis”, Ἀρψενήσις; as ppr. n.
Hr-pa-S “Harpaēse, Horus son of Isis” Ἀρπαήσις as ppr. n.
Hr-m-hb “Horus triumphant” Ἀρμάις as ppr. n. and in ppr. n. *P-te-Hr-m-hb*.
Hr-my “Harmūi, Horus the lion”, Ἀρμοῦις, as ppr. n.
Hr-my-hs “Harmihōs, Horus the wild lion”, Ἀρμεῶς, Ἀρμιῦσις, Ὀρμιῦσις; as ppr. n.
Hr-m^c-hrw “Harmakhor, Horus triumphant”, Ἀρμάχορος; Ἐρμάχορος, as ppr. n.
Hr-msn “Haremsōn, Horus the harpooner”, epithet of Horus of Edfu, Ἀρεμσῦνις, Ὠρεμσῦνις;
 as ppr. n.
Hr-nfr “Harnūfe, Horus the good”, Ἀρνούφρις. in ppr. n. *T-šr.t-Hr-nfr*.

Hr-sy-²*S* Harsiēse Horus son of Isis, Ἀρσιήσις, as ppr. n.

Hr-sm-to-w “Harsamtow, Horus uniter of two lands”, (Πετε)-αρσεμβοῦς, -αρσεμβεῦς.

in ppr. n. *P*-²*t*-*P-te-Hr-sm-to-w*, *P-te-Hr-sm-to-w*.

Hr-sn-²*S* Harsenēse, Horus brother of Isis, as ppr. n.

Hr-qn “Harkin, Horus victor” Ἀρκίνις, Ἀρκίνυις, ppr. n.

Hr-Thwt Harthowt Ἀρθώυτης, as ppr. n.

hy “Khoī, the goddess ☉ | | —, the sky-raiser” (Πα)χῶις(?), (Πα)χοῦι(?)

in ppr. n. *Pa-hy* (var. *he*).

p-hm-bk usual writing for *P*-²*hm-bk* q. v.

Na-Hmn-²*w* a writing of *ny Hmny-w* “the one belonging to the Eight gods of Hermopolis”,

epithet of Amūn in ppr. n. *Ns-na-Hmn*-²*w* Σναχομνεῦς.

Hns Khons, χων, -χωνς, ὠνς, the child god of Thebes.

in ppr. nn. *P-hl-Hns*, *P-šr-Hns*, *P-te-Hns*, *Pa-Hns*, *Pe-f-tw*-²*w-Hns*, *H-f-n-nHs*, *Sn-*

Hns, *T-šr-t-Hns*, *Ty-Hns*.

Hns-p-e-²*r-Syḥ* “Khons the ruler (of Thebes)” (Πετε)χεσπισίχης, v. 185/2, n.

in ppr. n. *P-te-Hns-p-e*-²*r-šr*.

*Hns-p-R*² Khenseprê as ppr. n.

Hns-p-hrt Khenspekhrat, Khons the child, (Πετε)-χεσποχράτης, in ppr. n. *P-te-Hnsp-hrt*.

Hns-nb-²*h* “Khons lord of time” (Πετε)χενσεβᾶις

in ppr. n. *P-te-Hns-nb*-²*h*.

Hns-Thwt “Khensthowt” Χενσθώτης, as ppr. n.

Hnm Khnūm, Χνοῦμις

in ppr. nn. *Hnm*-, *P-šr-Hnm*, *P-te-Hnm*, *Pa-Hnm*, *Stm-n-y-Hnm*.

hrt “khrat, child, epithet of Horus, Khons etc.”, χράτης

as ppr. n. and in ppr. nn. *Pa-hrt*, *Pa-hrt p*²*o*

p-hrt “Pekhrat, the child”, -ποχράτης

in ppr. n. *Nh-p-hrt* (Χαποχράτης).

Sbk Sobk, Σοῦχίς, Σκ- as ppr. n.

Sm-to-w “Semtow, epithet of Horus, -σεμβους.

in ppr. n. *Ns-Sm-to-w*.

Sn(*w*) “divine brothers” in :

1) pairs *P-sn*-² Psonsnaw Ψονσναῦς “the two brothers”

2) groups of three *P-β-sn-w* Pkhemtsnēw Χμτσνηῦ “the 3 brothers”

3) groups of four *P-4-sn-w* Pestūsñēw Φθοσνεῦς “the four brothers”.

Šy “Shaī, divinity, luck” ὠοι, ὠαι

in ppr. n. *T-šr-t-py-Šy*.

P-Šy Pshaī, same as last with def. art. Ψάις, Ψάει.

in ppr. n. *P-te-p-Šy*.

K Ko, the bull, (Πι)κῶς

in ppr. nn. *Py-K*, *Hry-py-K*.

Gb Geb, Κηε, -κηεκής, -κοίς, -κοίς, -κυίς

in ppr. n. *Pa-Gb*.

te “The Giver, epithet of God, participle of *ty* ‘to give’ (Πα)τέ, (Πα)τάις, (Πα)τής, ται

(see next) in ppr. n. *Pa-te* Pataī, Πατάις, Πατέ, Πατης.

P-te same as last with def. art. (Πα)πτῆdis, v. 38/1, note.

in ppr. n. *Pa-p-te* Paptai. عبد العاطى

twt “Twöt, idol” (Ψενπ)τουῶθιis, ΤΟΥΩΤ;

in ppr. nn. *Twt*, *P-šr-twt*.

p-twt Ptwöt, same as last with def. art. -πτουῶθιis.

in ppr. n. *P-šr-p-twt*.

p-twt-rp “the youthful idol”

in ppr. n. *P-šr-p-twt-rp*.

t tbe “Tetbe, the requiter (Νέμεσιs), fem. counterpart of πეტβε, v. 85/1, note.

in ppr. n. *Pa-t-tbe*.

Thwt Thowt, Θῶθ, ΘΩΟΥΤ

in ppr. nn. *Thwt-*, *P-šr-Thwt*, *Pa-Thwt*, *Hr-Thwt*, *Hns-Thwt*, *T-šr-t-Thwt*, *Ta-Thwt*.

Thwt-p-y^h “Thoth the moon”

in ppr. n. *Pa-Thwt-p-y^h*.

Titles deified.

P-wr-ybt “Pwereiebt, the great one of the East”, Πορϵγέθιis; as ppr. n.

P-wr-5 “Pwertiw, the great of the 5, title of the high-priest of Hermopolis, Πόρτιs, πορϵ-
πτειοϵ; as ppr. n.

P-wrm (for *wr m²(w)) title of the high-priest of Heliopolis, also of Hermonthis, Thebes and
Amarna; as ppr. n.*

VIII. — ROYAL NAMES.

Ššq Σεσωγχιs, in ppr. n. *P-šr-Ššq*.

Wh²b-p-R^c Οὐαφριs, as ppr. n. q. v.

Y^h-ms Ἀμᾶσιs as ppr. n. q. v.

Philadelphus : *Pr-^co Ptrwms s Ptrwms ²rm Ptrwms pe-f šr* “King Ptolemy son of Ptolemy and
Ptolemy his son” : 88/4-6, n. See also 224/4-5, n.

Euergetes I(?) : *Pr-^co Pterwms(?) s Ptrwms* “King Ptolemy son of Ptolemy” : 224/4-5, n.

Augustus : *Qesrs* 29/3; *Qysr^cs* 32/3; *Kysrs* 131/3, 4; *Gesrs* 84/4; *Gyswre* 248/3; *Gyswrs* 184/4;
Gysrs 12/2; 13/5; 34/3; 38/3; 39/2; 42/4; 73/4; 74/3; 83/3; 129/4; 159/4; 171/3;
172/5; 195/4; 244/1; 247/1; 250/1; 251/4; 257/5; 260/5; *Gysre* 41/2; *Gsysrs* (sic)
255/2, 3; *Gsr* 36/2; *Gsrs* 72/3-4; 256/5. “Caesar”.

Kysrs p ntr “Caesar the god” : 185/5.

Tiberius : *Tbrys Gesrs* 93/3

Tbrs Gysr 162/3

Tbyrs Gysrs 163/4-5

“Tiberius Caesar”.

Tybrs¹. Gysrs². nt hw³. “Tiberius Caesar Augustus”.

1. varr. *Tybrys*, *Tybres*, *Tbyrs*, *Tbres*, *Tbrys*, *Tbrs*.
 2. varr. *Qesrs*, *Qysrs*, *Qsres*, *Qsrys* (56/4), *Kesrs*, *Ksrs*, *Gesrs*, *Gysr* (76/3), *Gsres*, *Gsrys* (54/2), *Gsrs*.
 3. varr. *hwe*, *hwy*; 253/8 gives *sbsts* "Sebastos" instead.
- Cf. 14/4-5; 15/3-4; 16/3-4; 43/3; 44/2-3; 45/3-4; 48/3; 51/4; 53/4; 54/2; 55/3; 56/4; 58/3; 59/3-4; 60/2-3; 62/3-4; 63/3; 75/3-4; 76/3; 77/3; 78/4; 79/3-4; 82/6-7; 93A/3-4; 94/3-4; 95/4; 98/2-3; 99/4; 100/4; 101/3; 102/3-4; 104/3; 105/3-4; 120/4-5; 146/5; 154/4-5; 160/2-3; 161/4-5; 169/5; 170/8; 253/6-8.
- Gaius* : *Gyw Gesrws Grmenyqws Nwsbtw* : *Wtwgr¹twr* "Gaius Caesar Germanicus (*Caligula*) Neos Sebastos Autocrator" 164/6-8.
- Gys* (var. *Ges*) *Gsrs nt hw Krmnyqws* (var. *Krmnygs*) "Gaius Caesar Augustus Germanicus" : 64/5-6; 65/3-4.
- Gys Gesrs* (var. *Gysrs*) : *Wtwgrtwr nt hw* (var. *sbsts*) "Gaius Caesar Autocrator Augustus" : 96/3-5; 206/3-4.
- Gys* "Gaius" : 165/5.
- Claudius* : *Tybers Qlwtys Gysrs Sbts Grmyqs* : *Wtwgrtr* 66/4-6; *Tbrys Glwtes Gysrw Ebst* (sic) *Grmnqs* : *Wtgrtr* 67/2-5; [*Tybers*] *Glwtys Gysr[s]* [*Sbts*] *Grm'kw* (sic) [*Wtwgrtr*] 145/3-5; *Tbrys Glwtys Gysrs Sbts Grmnyqs* : *Wtokrtwr* 186/4-7; *Tybrys Gerwtsys* (sic) *Gssrys* (sic) *Sbsbtrs* (sic) *Grwmnsqws* (sic) : *Wrgtr* (sic) 196/3-5; *Tybers Glwts Gesrs Sbts Grmenkws* : *Wtwgrtwr* 254/3-5 "Tiberius Claudius Caesar Sebastos Germanicus Autocrator".
- Nero* : *Nerwne Glwtys Gysrs Sbts Krmnekws nt hwy* (sic) "Nero Claudius Caesar Sebastos Germanicus Augustus (sic)" : 187/5-7, n.
- Vespasian* : : *Wtwgrtrs Wspsns Gestrs* (sic) *p ntr nt hwe* "Autocrator Vespasianus Caesar the god Augustus" 92/3-4.
- : *Wtwgretrwr Gesres Wswpesnws Sbts* "Autocrator Caesar Vespasianus Sebastos" 207/4-6.
- Titus* : *Tyts Gysrs W¹sp¹sy¹ns Sb¹ts* (sic) "Titus Caesar Vespasianus Sebastos" 68/4-5.
- Domitian* : *Twmtj¹nws pe-n hry p ntr nt hwy* "Domitianus our lord the god Augustus" 91/5-6.
- Twmtj¹ns p ntr* "Domitianus the god" 166/4.
- Trajan* : : *Wtwgretrwr Gysrs Trey¹ns nt mht* "Autocrator Caesar Trajanus the conqueror (presumably, short for *Τερμανικὸς Δακικός*)" 147/4-5.
- Hadrian* : : *Tryns Gysrs pe-n hry* "Hadrianus Caesar our lord" : 263/4-5; 264/3-4.
- : *Tryns pe-n hry* "Hadrianus our lord" : 263/4.
- Antoninus Pius* : : *Ntwyny¹s Gysrs pe-n hry* "Antoninus Caesar our lord" : 266/4-5,

IX. — NAMES OF OFFICIALS.

- : *Pykrts* (var. : *Pygrts*) s *Gphls* (var. *Gpls*) *Epikratēs* s. of *Kephalos* : 29/4; 61/3; 83/4; 182/3; 184/5; 248/4-5.
- : *Prw* s : *Mwnys Apollō* (?) s. of *Ammōnios* (and his colleagues) : 162/1; 163/1.
- : *Plnys Apollōnios* : 159/1.
- : (P) *llwnyts* (p *stykw*s) *Apollōnidēs* (the corn-official) : 181/2-3, n.
- : *Mnys Ammōnios* 243/4.

- ḤNtrws* (?) (*s*) *Py-K* Androus (?) (*s. of*) Piko : 55/4; 56/5; 62/4; 77/5; 78/5; 99/5; 100/5-6; 101/4; 104/4-5.
ḤRystybwls (*pa-p-tny*) Aristobūlos (the tax-collector) : 195/1-2, n.
ḤRgys Argeios (?) (and Ḥarpaēse the stewards of the god) : 186/1.
ḤRgy's s sp-2 Argaias (?) *s. of the same* : 51/7; 53/5.
ḤSgl Askas : 160/1.
ḤSgl's Askas (and his colleagues) : 166/1.
ḤSgl (*s*) *D-ḥo* Askas (*s. of*) Deḥo (and his colleagues the agents) : 91/1.
E-f-nḥ Efōnekh : 138/3.
E-f-nḥ s Hr Efōnekh *s. of* Ḥōr : 212/1.
Y-m-ḥtp s Thwt-e-r-ty-s Imḥōtep *s. of* Thetartaas : 115/5.
Mn-p-ym s P-wr-ybt (*p preglwr*) Amenpiom *s. of* Pwereiebt (the tax-collector) : 147/1.
Mn-ḥtp Amenḥotp : 268 A/6.
Mn-ḥtp s Pa-n Amenḥotp *s. of* Pana (the temple agent) : 268 A/1.
Yḥ-ms (*s*) *P-te-Ws'r* Aḥmase *s. of* Petewsire : 271/6.
Nḥ-p-lrt Khepekhrat : 8/3; 136/2.
Nḥ-p-lrt s Hr-wn-nfr Khepekhrat *s. of* Ḥarwennofre : 237/9.
Wrše Wershe : 208/3; 209/3.
Wrše-nfr s Pa-Hnm Wershenūfe *s. of* Paḥnūm : 222/3.
Wh-b-p-R s Yḥ-ms Waḥabprē *s. of* Aḥmase : 240/9.
Ws-ḥ-t s Hry-w Weseḥē *s. of* Heriew : 23/1.
Ws'r-wr Wserwēr : 122/3; 123/3.
Ws'r-wr s Yr-Hr-r-w Wserwēr *s. of* Ienḥarrow : 161/1; 241/1 (and his colleagues the agents).
Ws'r-wr (?) *s P-šr-š-ḥy* Wserwēr (?) *s. of* Pshen'ashōkhe : 267/7.
Br s Stm-n-y-Hnm Belle (?) *s. of* Setemnaikhnum : 210/2; 211/2; 218/2-3.
P-wr s Hr-Thwt Pwēr *s. of* Ḥarthowt : 180/4.
P-wr-ybt Pwereiebt : 231/4.
P-b-r-rḥ-f Pmekhaf (?) : 86/4, n.
P-nfr (?) *-šy s Plw* Pnefershai (?) *s. of* Apollōs (?) : 171/4.
P-ḥb Phib : 90/3.
P-ḥtr Phatre : 108/2.
P-Hr (?) Pkhor (?) : 178/4.
P-ḥl-Hns (*s*) *Y-m-ḥtp* (?) Pkhelkhons *s. of* Imḥōtep : 112/7.
P-špsš (?) Pshapsh (?) (and his colleagues) : 185/1.
P-šr-Mn (*p rt n Hns-p-R* (?)) Pshenamūn (the agent of Khensprē (?)) : 129/1.
P-šr-Mn s P-Gš (*p rt n p ntr*) Pshenamūn *s. of* Pekōsh (the steward of the god) : 187/1.
P-šr-Mn s P-šr-Thwt Pshenamūn *s. of* Pshenthowt : 22/9-10.
P-šr-Mn-Py (*s*) *Pe-f-tw-ḥ-w-Hns* Pshenamenope *s. of* Pefṭū'ūkhons : 112 A/7.
P-šr-O-phṭ (*s*) *Pa-n* (*rt n ḥ-ntr*) Pshen'apaḥte *s. of* Pana (temple agent) : 268 A/1.
P-šr-Mn s Pa-wn (*p ḥ-o-n-s s 2-n*) Pshenmin *s. of* Pawon (the phylarchos of the and phyle) : 272/1.
P-šr-Mn s Pa-Gb Pshenmin *s. of* Pakēb : 233/5.
P-šr-Mnt Pshenmont : 262/4.
P-šr-Hns s P-te-Mn Pshenkhons *s. of* Petamūn : 140/2.

- P-šr-Hns* s *P-te-nfr-htp* Pshenkhons s. of Petenefhotp : 66/1-2.
P-šr-Hns s *Pa-rt* Pshenkons s. of Paret : 137/2-3.
P-šr-t'h s *Py-ee-n-Hr* Pshentehe s. of Peiinhör : 265/1.
P-šr-Thwt Pshenthowt : 225/2 ; 226/2.
P-te-Mn-Py s *Gphls* Petamenope s. of Kephalos : 36/3.
P-te-Mn-Py s *D-ho* Petamenope s. of Deho : 197/1.
P-te-Mn-nsw-to-w s *P-wrm* Petemestow s. of P-wrm : 88/3.
P-te-S (s) *P-šr-Hns* Petēse s. of Pshenkhons : 24/3.
P-te-Wbst (s) *Ns-Hr* Petewbaste s. of Eshör : 132/4.
P-te-Hr-p-R' s *Hr-m'-hrw* Peteharpre' s. of Harma'khor : 239/1, 6.
P-te-Hr-p-hrt s *Ns-?* Peteharpektrat s. of Es-?. : 233/4.
P-te-Hr-sm-to-w s *Pa-Gb* Peteharsemtew s. of Pakēb : 270/7.
P-te-Hns Petekhons : 110/2.
P-te-Hns-p-hrt s *Htr* Petekhenspekhrat s. of Hatre (divine-father—*yt-ntr*) : 264/1.
Pa-wr s *Pa-Mnt* Pawēr s. of Pamont : 9/3.
Pa-M'-t(?) s *Hr* Pame' (?) s. of Hōr : 132/2.
Pa-Mnt (p'o) s *sp-2* Pamont (the elder) s. of the same : 68/1 ; 207/1 (and his colleagues.)
Pa-rt Paret : 109/3.
Pa-rt (s) *E-f-nh* (?) Paret s. of Ef'ōnekh (?) : 143/2.
Pa-rt s *Twṭ* (?) Paret s. of Twōt (?) : 6/2.
Pa-hy p'o s *Ns-Hr* Pakhy the elder s. of Eshör : 155/4.
Pa-Hnm s *Hns-Thwt* Pakhnūm s. of Khensthōwt : 236/4.
Pa-Gb Pakēb : 230/2.
Pa-to-w Patow : 198/2.
Pa-to-w s *Pa-to-w* Patow s. of Patow : 179/4.
Pa-Tte(?) s *P-te-Ws'r-p-hb* Patēte (?) s. of Petewserphib : 22/6.
Py-ee s *P-šr-t'h* Peiee s. of Pshentehe : 237/9.
Py-K (s) *Pa-rt* (?) Piko s. of Paret (?) : 58/4.
Py-K s *Htr* (?) Piko s. of Hatre (?) : 15/4.
Py-K s *sp-2* Piko s. of the same : 12/5 ; 66/7 ; 72/4-5.
Py-K s *Gphrs* Piko s. of Kephalos : 34/3-4 ; 41/3 ; 45/4 ; 48/4 ; 59/4-5 ; 60/3 ; 64/7 ; 65/5 ; 79/5 ; 96/7.
Pnysqw Paniskos : 232/3.
Prthns s *P-bk* Parthenios (?) s. of Pbēk : 205/5.
Pilm? (s) *'Sgl'* Ptolemas (?) s. of Asklas (?) : 167/1.
Ne-nht-f Nekhūtef : 113/5 ; 228/4 ; 229/3.
Nht-s-Pth (?) s *'Y-m-hpt* Nekhtesptah (?) s. of Imhōtep : 267/6.
Ns-p-mt s *Hr* Espmēt s. of Hōr : 81/8.
Ns-p-ho (?) s *Ns-Mn* Espḥo (?) s. of Esmin : 175/4.
Ns-pe-w-to-w s *Hr-m-hb* Espūtow s. of Harmaḥib : 237/8.
Ns-Pth s *Hr* Esptah s. of Hōr (and his colleagues the collectors of the Old Region) : 81/1.
Ns-Mn s *Nh-p-hrt* Esmin s. of Khepekhrat : 134/5.
Ns-Mn s *Pa-by* Esmin s. of Pabaï : 23/8.
Ns-Mn s *Hr* Esmin s. of Hōr : 219/6.

- Ns-mty s Pa-ym* Esmēt s. of Païom : 3/5.
Ns-na-Hmn-'w s P-šr-'Mn-'Py Esnakhomnēw s. of Pshenamenope : 66/1.
Ns-na-Hmn-'w s Py-K(?) Esnakhomnēw s. of Piko(?) : 129/5-6.
Ns-nfr s Thwt-e-'r-ty-s Ns-nfr s. of Thetartaas : 214/2.
Hry-w p 'o s P-šr-'Mn-'Py Heriew the elder s. of Pshenamenope 176/7-8.
Hry-w s P-te-'Mn-nsw-to-w Heriew the elder s. of Petemestow : 89/4.
Hry-w s Hr-sn-'S Heriew s. of Harsenēse : 244/4; 255/4 (the gate scribe—*p sh n r*).
Hwn (s) Klwd Hūne s. of Klūd : 22/5.
Hr Hōr (and his colleagues) : 124/2.
Hr s 'Mwnys Hōr s. of Ammōnios (the agent of the gods) : 164/1; 165/1.
Hr (s) Ws'r-e-'r-ty-s Hōr s. of Wserartaas : 130/5.
Hr (s) Pa-ho(?) Hōr s. of Paḥo(?) : 192/1.
Hr s Ns-pe-w-to-w Hōr s. of Espūtow : 263/1.
Hr s Hr-m-hb Hōr s. of Harmahib : 89/3.
Hr s Hr-s-'S Hōr s. of Harsiēse : 237/6.
Hr-wd s Nht-Mnt Harwod s. of Nekhtemont : 237/6.
Hr-bl s Yr-Hr-er-w Harbelle s. of Ienḥarrow : 238/4.
Hr-p-bk s P-šr-Twt Harpbēk s. of Pshentwōt : 227/3-4.
Hr-pa-'S Harpaēse (steward of the god) : 186/1.
Hr-my-hs s P-'lyl Harmihōs s. of Palil : 145/1.
Hr-s-'S Harsiēse : 17/3; 18/4.
Hr-s-'S s 'Y-m-htp Harsiēse s. of Imḥōtep (divine father *yt-ntr*) : 266/6-7.
Hr-s-'S s Wn-nfr(?) Harsiēse s. of Wennofre(?) : 237/7.
Hr-s-'S s Hr(?) -mn(?) Harsiēse s. of Harmēn(?) : 106/2, n.
Hr-s-'S s Nht(?) Harsiēse s. of Ekhōt(?) : 135/5.
Hr-s-'S s Nht-Mnt Harsiēse s. of Nekhtemont : 237/7.
Hr-s-'S s Hr Harsiēse s. of Hōr : 112/7.
Hr-qn s P-lw(?) Harkin s. of Plilū(?) : 126/1.
Hj-Hr s T-n-'m-w Khe'hōr(?) s. of Jemmow(?) : 126/1.
Hns-Thwt Khensthōwt : 159/1.
SnH-nš s D-ho Senkhons s. of Deḥo : 269/4.
Stm-n-y-Hnm s Thwt-e-'r-ty-s Setemnaikhnum s. of Thetartaas : 216/2; 217/4; 220/3, 221/3; 223/3.
Klwd (s) Wn-nfr Klūd s. of Wennofre : 22/1.
Klwd s P-te-Hr Klūd s. of Petehōr : 237/8.
Gphls Kephalos : 32/4.
Gpls s 'Pykrtš Kephalos s. of Epikratēs : 38/4; 39/3; 44/3; 73/5; 74/6; 93 A/4; 169/6; 256/6; 257/6.
Gphls (s) Py-K Kephalos s. of Piko : 14/6; 16/4-5; 75/5; 76/5; 94/5; 95/4; 98/4; 120/6; 170/9.
Gprs (s) sp-2(?) Kephalos s. of the same(?) : 13/5; 42/4.
Grytn Kritōn (and his colleagues) : 125/2-3.
Ty'nsys Dionysios (the gate scribe *p sh n r*) : 82/7-8.
Twt Twōt : 138/3.
Twt s P-wr Twōt s of Pwēr : 114/3.

*Tw*t s *P-wr-5* Twōt s. of Pwertiw : 115/3.
Thwt-ʾr-rh-s Thetarrekhs : 113/2
Thwt-e-ʾr-ty-s s *P-te-Mnt* Thetartaas s. of Petemont : 135/3.
Thwt-e-ʾr-ty-s s *P-te-Hr* Thetartaas s. of Peteḥōr : 212/3.
Thwt-Mw-t (?) s *Nh-p-hrt* Thetmūt (?) s. of Khepekhrat : 199/8.
Thwt-stm s *Pa-wn* Thetsōtem s. of Pawon : 177/4-5.
T-dy Jidōi (the collector *p shn*) : 238/3.
D-ho s *Ns-p-mt* Deḥo s. of Espmēt : 240/8.
D-ho s *Htr* Deḥo s. of Ḥatre (and his colleagues) : 92/1.

[*X*] [*s*] *Hr-s-ʾS* s *P-šr-Hns* [*X*] [s. of] Ḥarsiēse s. of Pshenkhons (tax-collector) : 111/1.
[*X*] s *Prwts* [*X*] s. of Protēs (?) : 145/1-2.
[*X*] s *Mnt-m-h-t* [*X*] s. of Mentemhē : 268/4.
..]·*n p rt* s *P-ʾme* ..]·*n* the agent s. of Pemū : 268/5.
[*X*] (*s*) *D-ho* [*X*] s. of Deḥo : 268/6.
Pa-kʾ (?) s *P-qrrē* (?) : 219/1
Pre (?) s *Pa-ee* (?) : 224/1.
Thwt-stm (?) s *Gle* (?) : 242/4.

NAMES IN GREEK SCRIPT.

Ἀμμώνιος Ἀπολλοδώ(ρου) (sitologus) : 241/5.
Ἀννονχ () (sitologus?) : 247/5.
Ἀπολλώνιος Ἐχαρέστων (sitologus) : 244/6.
Δῶρος (tax-farmer) : 132/3.
Ἐρμοκλῆς (sitologus) : 232/4.
Κέφαλος Φατρήους (sitologus) : 255/5.
Πανεχάτης Πλήνιος (sitologus) : 251/6.
Παχοῦμις Ἀριστέροῦ (banker?) : 50/4-5.
Φαήρι(ος) (sitologus) : 37/7.
Φατρῆς Ψευχών(σιος) (sitologus) : 255/5.
Φειλερῶς (sitologus) : 255/7.
Ἰῶρος Ἀμμωνίου (temple agent) : 164/10.

X. — GENERAL INDEX OF PROPER NAMES.

- ³*Yšhg* “Ishāq (Isaac)” :
 s. of *Sbrbwns* (?) : 233/1.
³*Wphyln* “Ophelion (?)”
 s. of *Glyw* (?) [.] : 32/1.
³*Wphrn* “Euphranōr”
 f. of ³*Strs* : 237/1.
³*Pekrts* : 257/6; v. sub *Pykrt*.
³*Pykrt* (varr. ³*Pekrts*, ³*Pygrts*, ³*Pkrt*, ³*Pgrts*)
 “Epikratēs”
 s. of *Pa-Mnt* : 19/1.
 — *Gphls* (var. *Gpls*) : 29/4; 61/3;
 83/4; 182/3; 184/5; 248/4.
 f. of *Gphls* (varr. *Gprs*, *Gple* (?); *Gpls*) :
 38/4; 39/3; 44/3; 73/5; 74/4,
 6; 93 A/4; 169/6; 256/6; 257/6.
³*Pygrts* : 61/3; 182/3; 184/5; 248/4; v. sub
 ³*Pykrt*.
³*Pwl* “Apollōn” s. of *Gl-hb* (?) : 198/1, 4.
³*Prw* : 162/1; 163/1; v. sub ³*Plw*
³*Plw* (var. ³*Prw*) “Apollō (?)”
 s. of ³*Mwnys* : 162/1; 163/1.
 f. of *P-nfr* (?) -šy : 171/4, n.
³*Plnys* “Apollōnios”
 s. of *Hns-Thwt* : 159/1.
³*Plns* “Apollōnis”
 s. of *Glygrts* : 6/1.
³(*P*)*llwnyts* “Apollōnidēs” : 181/2.
³*Pkrt* : 44/3; 169/6; 256/6; v. sub ³*Pykrt*.
³*Pgrts* : 19/1; v. sub ³*Pykrt*.
³*Mwnys* (var. ³*Mnys*) “Ammōnios : 243/4.
 f. of ³*Prw* : 162/1; 163/1.
 — *P-te-Hns* : 29/1.
 — *Py-K* : 81/2.
 — *Hr* : 164/1; 165/1.
³*Mnys* : 81/2; 243/4; v. sub ³*Mwnys*.
- ³*Ntygwns* “Antigonos”
 f. of *Lysymqhs* : 52/2.
³*Ntrws* (?) “Andrūs (?)”
 s. of *Py-K* : 55/4; 56/5; 62/4; 77/5;
 78/5.
³*Ntrwthns* : 14/2; v. sub ³*Ntrsthns*.
³*Ntrsthns* (var. ³*Ntrwthns*) “Androsthēnēs”
 s. of *Ty³ne* (var. *Ty³nse*) : 14/2;
 169/1; 257/1.
³*Rystybwl* “Aristobūlos” : 195/1.
³*Rws* (var. ³*Rs*) “Erōs” : 74/1.
 s. of *P-te-Hr-p-R^c* : 26/1.
 f. of *P-šr-Mnt* : 26/1.
 — *P-te-Hr-p-R^c* : 26/1.
 — *Hry-Py-K* : 267/1.
³*Rs* : 267/1; v. sub ³*Rws*.
³*Rgy³s* (var. ³*Rgys*) “Argaias or Argeios”
 : 186/1.
 s. of ³*Rgy³s* : 51/5, 7; 53/5.
 — *Pa-Tm^c* : 19/3.
 f. of ³*Rgy³s* : 51/5, 7; 53/5.
 — *Hr* : 19/1.
³*Rgys* : 186/1; v. sub ³*Rgy³s*.
³*Rghy³s* “Arkhias”
 f. of *P-šr-Hnm* : 273/1.
³*Sqry³* (?) “Iskhyriōn (?)”
 s. of *Thwtrs* : 268/1.
³*Sgl³* (var. ³*Sgle*) “Asklas” : 160/1; 166/1.
 s. of *D-ḥo* : 91/1.
 f. of *Pilm³* : 167/1.
³*Sgle* : 166/1; v. sub ³*Sgl³*.
³*Strs* “Isidōros”
 s. of ³*Wphrn* : 237/1.
³*Y-m-htp* “Imḥōtep”
 s. of *Pa-Mn* : 216/1; 217/1; 220/1.

- s. of *Thwt-e-r-ty-s* : 115/5.
 f. of *Mn-htp* : 176/1; 177/1.
 — *Wn-nfr* : 274/1.
 — *P-mr-h* : 211/1.
 — *P-hl-Hns* : 112/7.
 — *Nht-s-Pth* : 267/6.
 — *Hr-m-hb* : 132/1.
 — *Hr-s-S* : 266/7.
E-f-nh “Efōnech” : 138/3.
 s. of *P-šr-pa(?) -wr(?)* : 206/1.
 — *P-šr-Mn* : 227/1.
 — *Hr* : 212/1.
 f. of *Pa-Mnt* : 143/2.
 — *Py-K* : 172/2; 181/1.
Mn-e-r-ty-s “Amenartaas”
 s. of *P-šr-Hns* : 109/1.
Mn-p-ym “Amenpiom”
 s. of *P-wr-ybt* : 147/1.
 f. of *P-4-Mnt* : 259/1.
Mn-htp “Amenhotp” : 268 A/6.
 s. of *Y-m-htp* : 176/1; 177/1.
 — *P-Gš* : 241/2.
 — *P-te-Mn* : 39/1; 43/1; 93 A/1.
 — *Pa-n* : 268 A/1.
 — *Pa-rt* 88/1.
 — *Hr-p-bk* : 263/1; 264/1; 265/2;
 266/2.
Mn-htp p byg “A. the shipwrecked” :
 f. of *P-te-Hns* : 116/1, n.
S-wre-t “Eswēre” d. of *Mnh* : 130/2.
Yr-Hr-er-w : 238/4; v. sub *Yr-Hr-r-w*.
Yr-Hr-r-w (var. *Yr-Hr-er-w*) “Ienharow”
 f. of *Ws-r-wr* : 241/1; 161/1.
 — *Hr-bl* : 238/4.
Yh-ms “Ahmase, Ahmose”
 s. of *P-te-Ws-r* : 271/6.
 f. of *Wh-b-p-R* : 240/9.
O-ph “Apahte”
 f. of *P-wr-ybt* : 276/6.
 — *P-šr-p-twt-rp* : 37/2.
 — *Pa-wr* : 175/1.
Nh-p-hrt “Enchpekhrat, Khepekhrat” 8/3;
 136/2.
 s. of *P-te-Nfr-htp* : 146/1.
 s. of *Hr-wn-nfr* : 237/9.
 f. of *Ns-Mn* : 134/5.
 — *Thwt-Mw-t* : 199/8.
Wn-nfr “Wennofre”
 s. of *Y-m-htp* : 274/1.
 — *P-te-p-šy* : 128/1.
 — *Pa-R* : 249/2.
 — *Hr-s-S* : 112/1.
 f. of *Pa-wn* : 28/1.
 — *Pa-Mnt p hm* (the younger) :
 253/1.
 — *Hr* : 59/1; 60/1; 77/1; 78/1;
 256/1.
 — *Hr-s-S* : 237/7.
 — *Klwd* : 22/1.
Wrše “Wershe” : 208/3; 209/3.
Wrše-nfr “Wersheñufe”
 s. of *Pa-Hnm* : 222/3.
Wh-b-p-R “Wahabpre”
 s. of *Yh-ms* : 240/9.
 — *Hr-p-R* : 244/1.
Ws-h-t “Wesehē”
 s. of *Hry-w* : 23/1.
Ws-r-e-r-ty-s “Wserartais”
 f. of *P-te-Hns* : 136/1.
 — *Hr* : 130/5.
Ws-r-wr “Wserwēr” 122/3; 123/3.
 s. of *Yr-Hr-r-w* : 161/1, 241/1.
 — *P-šr-š-hy* : 267/7.
 — *Hr-m-hb* : 9/1.
 f. of *Tytms* : 7/1; 120/2.
Br “Belle(?)” : 88/2.
 s. of ... : 188/4.
 — *Pa(?)* ... : 222/3.
 — *Stm(?)* : 2/1.
 — *Stm-n-y-Hnm* : 210/2; 211/2;
 218/2.
 f. of ... : 219/2.
Bbwy “Bubue”
 f. of *Ta-p-mht(?)* : 240/1, n.
P-b “Pebo” : 180/2; v. sub *P-be*.
P-be (var. *P-b*) “Pebo”
 s. of *P-šr-ey(?)* : 179/2, n.
 f. of *P-šr-ey(?)* : 179/2; 180/2.

P-llw “Pallos(?)”
 f. of *Hry-w-n-Ws'r* : 19/6, n.
P-me “Pemū”
 f. of [X] : 268/5.
P-hy “Pohi”
 s. of *P-hm-bk* : 193/3.
 f. of *Gmt* : 27/1; 183/1; 193/2.
P-Gš “Pekōsh”
 s. of *P-šr-Mnt* : 12/1.
 f. of *Mn-htp* : 241/3.
 — *P-šr-Mn* : 187/1.
 h. of *T-šr-t-Mn* : 90/1.
P-yt-ntr (?) - *ke* “Peietnetke(?)”
 s. of *P-my* : 34/1.
P-lel : 254/2; v. sub *P-lel*.
P-lyl : 145/1; v. sub *P-lel*.
P-lel (varr. *P-lel*, *P-lyl*) “Palil”
 f. of *Hr-my-hs* : 145/1.
 — *3-sn-w* : 66/2, n.; 254/2.
P-t “Paat”
 s. of *Lylw* : 250/3.
 — *Hr* : 50/1.
 — *Sws* : 247/3.
 f. of *P-t p'o* (the elder) : 247/3.
 — *P-t-rm-Tb* : 93/2.
 — *Hr-qn* (?) : 250/3.
P-t p'o “Paat the elder”
 s. of *P-t* : 247/1.
 f. of *D-ho* : 46/1.
P-t-a-t-n-m-w (var. *P-t-t-n-m-w* “Paate-jemaw”
 f. of *P-t-rm-Tb* : 148/2; 149/2;
 156/2.
P-t-Y-m-htp (?) “Paat-Imhōtep”
 s. of *P-t-P-te-Hr-sm-to-w* : 69/1.
P-t-P-te-Hr-sm-to-w “Paat-Peteharsemtew”
 f. of *P-t-Y-m-htp* (?) : 69/1.
P-t-Pa-to-w “Paat-Patow”
 f. of *Hr-msn* : 201/2.
P-t-rm-Bht “Paarbahit”
 s. of *P-te-Hr-sm-to-w* : 127/1.
 — *Ptwle* (?) : 126/2.
P-t-rm-Tb “Paartbo”
 s. of *P-t* : 93/2.

s. of *P-t(a) t-n-m-w* : 148/2; 149/2;
 156/2.
 f. of *P-wr* : 158/2.
 — *P-sn-2* : 151/2; 189/2.
 — *Hr p[hm]* : 155/2.
 — *Sm-thrks* (varr. *S-mtrgs*, *Swmtrgs*,
Swm-trks, *Swmthrgs*, *Smwthrgs*,
Smtgrs) : 47/2; 57/2; 117/2-3;
 118/2; 150/3; 157/2; 205/2-3.
P-t-t-n-m-w
 : 148/2; 156/2; v. sub *P-t-a-t-n-m-w*.
P-Wynn “Pweenin”
 f. of *Hry-w* : 20/1.
P-wr “Pwēr” : 103/2.
 s. of *P-t-rm-Tb* : 158/2.
 — *P-te-Mn* : 134/2.
 — *Py-Mn* : 212/2.
 — *Lsmwgs* : 99/1.
 — *Hr-Thwt* : 180/4.
 f. of *P-4-Mnt* : 152/3.
 — *Hwn* : 218/1; 222/1.
P-wr-ybt “Pwereiebt” : 231/4.
 s. of *O-phl* : 276/5.
 — *P-šr-Mnt* : 3/2.
 — *P-te-Hr(p)-bk* : 152/1.
 — *Pa-Mn* : 106/1.
 — *Pa-Tm* : 35/1.
 — *Hr* : 30/1.
 f. of *Mn-p-ym* : 147/1.
 — *P-whr p'o* : 33/1; 245/1.
 — *Pa-R* : 73/1.
 — *T-Šr-t-Py-Šy* : 169/3.
P-wr-5 “Pwertiw”
 f. of *T(w)t* : 114/3; 115/3.
P-wrm “Pwerm”
 f. of *P-te-Mn-ns-to-w* : 88/3.
P-wrše “Pwershe”
 s. of *P-šr-Mn* : 94/1; 146/2.
P-whr “Pewhor”
 f. of *P-šr-S* : 49/1.
P-whr (p) “Pewhor the elder”
 s. of *P-wr-ybt* : 33/1; 245/1.
P-b-r-rh-f “Pmechaf” : 86/4, n.
P-bk “Pbēk”

f. of *Prthns* : 205/5.
P-bk-p-t “Pbekpaat”
 s. of *Sws* : 40/2; 40 A/2.
P-4-Mn ‘o “Peftūmin the elder”
 s. of *Hry-Np* : 51/1.
P-4-Mnt “Peftūmont” : 26/3; 30/3.
 s. of *Mn-p-ym* : 259/1.
 — *P-wr* : 152/2.
 — *P-hf* : 147/3.
 — *P-šr-S* : 276/2.
 — *Pa-R* : 75/1.
 — *Py-wr* : 68/2; 207/2.
 — *Hmt(?)*-*sn-w* : 36/1.
 f. of *Pa-te* : 131/2.
P-4-sn-w “Peftūsnew”
 s. of *Hns-Thwt* : 101/1.
 f. of *Hr* : 30/1.
 — *Hns-Thwt* : 13/1; 15/1.
P-me : 164/3; v. sub *P-my*.
P-my (var. *P-me*) “Pmūi”
 s. of *Pa-R* : 164/3.
 f. of *P-yt-ntr(?)*-*ke* : 34/1.
P-mr-ʔh “Pleehe” : 225/1.
 s. of *Y-m-htp* : 211/1.
 — *Hr-p-bk* : 31/2.
 — *Stm-n-y-Hnm* : 221/1.
 f. of *Ns-mt* (var. -*mty*) : 171/1; 194/1.
P-msh(?) “Pemsah” : 28/3.
P-nfr(?)-*šy* “Pnefershai” “the lucky one”.
 s. of *Phw* : 171/4.
P-nht-w : 111/3; v. sub *Pa-n-nht-w*.
P-lyn(?) “Pleīnōs(?)”
 s. of *P-šr-Hns* : 257/2, n.
P-llw(?) “Plilū(?)”
 f. of *Hr-qn* : 126/1.
P(?)-*lh* f. of .? : 187/3, n.
P-hb “P-hib”
 f. of *Pa-Hnm(?)* : 108/1.
 — *Pa-hrt p'o* : 224/4.
P-hf “P-hof”
 s. of *Twt* : 128/1.
 f. of *P-4-Mnt* : 147/3.
P-htr “P-hatre”
 f. of *Pa-R* : 19/7.

P-hm-bk “Pchembēk”
 f. of *P-ʔhy* : 193/4.
P-3-sn-w “Pchemtsnēw”
 f. of *P-šr-Mnt* : 251/2.
P-Hr(?) “Pkhor(?)” : 178/4.
P-hl-Hns “Pkhelkhons”
 s. of *Y-m-htp(?)* : 112/7.
P-hll(?) “Pkhello(?)”
 f. of *Hry-w* : 236/1, n.
P-sn-2 “Psensnaw”
 s. of (*P*)-*t-rm-Tb* : 151/2; 189/2.
 — *P-te-nfr-htp* : 24/1.
P-šbty(?) “Pshebty(?)”
 s. of *Hr-my-hs* : 20/3.
P-špsš(?) “Pshapsh” : 185/1, n.
P-šr-ʔho(?) “Pshenaho”
 f. of *Pa-t-tbe(?)* : 85/1.
P-šr-ey(?) “Pshenei(?)”
 s. of *P-ʔbe* (var. *P-ʔb*) : 179/1;
 180/2.
P-šr-Mn “Pshenamūn” : 129/1.
 s. of *P-Gš* : 187/1.
 — *P-šr-Thwt* : 22/9.
 — *P-te-Hns* : 65/1.
 — *Hr-p-my* : 166/2.
 — *Grnts* : 19/4.
 f. of *P-wrše* : 94/1; 146/2.
 — *Pa-Tm* : 19/4.
 — *Ta-t-rpy* : 18/3.
P-šr-Mn-Py “Pshenamenope”
 s. of *Pa-Mnt* : 53/1.
 — *Pe-f-tw-ʔw-Hns* : 112 A/7.
 — *Py-k* : 48/1.
 f. of *P-šr-Thwt* : 25/1.
 — *Ns-na-Hmu-ʔw* : 66/1.
 — *Hry-w p'o* : 176/8.
P-šr-Np “Pshenenūp”
 s. of *Py-K* : 16/2; 58/1.
 f. of *Pa-Mnt* : 259/4.
P-šr-S “Pshenēse” : 91/4.
 s. of *P-whr* : 49/1.
 — *Ns-mt* : 159/2.
 f. of *P-4-Mnt* : 276/2.
 — *Pa-Mnt* : 252/1.

- P-šr-²S hm* “Pshenēse the younger”
s. of [. . .] : 168/1.
- P-šr-^cO-ph^t* “Pshen^capahte” : 258/1; 268 A/6.
s. of *Pa-n* : 268 A/1.
f. of. *Pa-t-me* : 22/2, 7.
- P-šr-^cO-ph^t-p-R^c* “Pshen^capahtepre”
s. of *H-f-n-Hns* : 146/2.
- P-šr-^cš-^hy* “Pshen^cashōche”
f. of *Ws^r-wr* (?) : 267/7
- P-šr-^cWs^r* “Pshenwsire”
s. of *Hr* : 104/1.
- P-šr-^cWs^r-Bh* “Pshenwserbūkhe”
s. of *P-šr-Mnt* : 246/2.
- P-šr-p-wr* “Pshenpwēr”
s. of *P-šr-p-mr-^h* : 223/1.
- P-šr-p-mr-^h* “Pshenpleehe”
f. of *P-šr-p-wr* : 223/1.
- P-šr-p-Twt* “Pshenptwōt”
: 246/3. Ψενπτουωθις.
- P-šr-p-Twt-rp*
s. of *O-ph^t* : 37/1, n.
- P-šr-pa* (?) - *wr* (?) “Pshenpawer (?)”
f. of *E-f-^cnh* : 206/1.
- P-šr-Mn* “Pshemmin”
: 73/2; 236/3.
s. of *Pa-wn* : 272/1.
— *Pa-Mnt* : 45/1.
— *Pa-Gb* : 233/5.
f. of *E-f-^cnh* : 227/1.
— *Hr* (?) - *my* (?) : 138/1.
- P-šr-Mnt* “Pshemmont”
: 19/9; 262/4..
s. of (*šRws*) : 26/7.
— *P-š-sn-w* : 251/1.
— *Pa-p-te* : 38/1.
— *Pa-Mn* : 172/1.
f. of *P-^cGš* : 12/1.
— *P-wr-ybt* : 3/2.
— *P-šr-^cWs^r-Bh* : 246/2.
— *P-šr-Hns* : 276/6.
— *P-te-Mnt* (?) : 196/1.
— *Pa-Mnt* : 1/1; 76/1; 162/2.
— *Hr* : 153/1.
— *T-šr-t-^cMn-htp* : 246/1.
- f. of *T-šr-t-Mnt* : 251/1.
- P-šr-n-mw* (?) “Pshērenmū (?)”
f. of *P-te-^cWs^r* : 270/1.
- P-šr-Hr-p-ht* “Pshenharpekh^crat”
s. of *Lsmwgs* : 99/1-2.
- P-šr-Hns* “Pshenchons” 137/2.
s. of *P-šr-Mnt* : 276/6.
— *P-šr-Hns* : 92/2.
— *P-te-^cMn* : 140/2.
— *P-te-Ne-nfr-htp* : 66/1.
— *Pa-hr-nfr* : 238/1.
— *Pe-f-tw-^cw-Mn* : 81/3.
f. of *‘Mn-e-^cr-ty-s* : 109/1.
— *P-lyn* (?) : 257/2.
— *P-šr-Hns* : 92/2.
— *P-te-^cS* : 24/3.
— *P-te-Hns* : 199/1.
— *Hr-^cS* : 111/1.
- P-šr-Hnm* “Pshenkhnūm”
s. of *šRghy^cs* : 273/1.
f. of *Hr-pa-^cS* : 67/1.
— *Ke* (?) - *my* (?) : 167/2.
- P-šr-ššq* “Pshensheshonk”
f. of *Thwt-e-^cr-ty-s* : 234/1.
- P-šr-t-^h* “Pshentehe”
s. of *Py-ee-n-Hr* : 265/1.
f. of *Py-ee* : 237/9.
- P-šr-ty-^cMn* “Pshenteiamūn” : 128/4.
- P-šr-T(w)t* “Pshentwōt” Ψεντετουωτις
f. of .??. : 232/6
— *Hr-p-bk* : 227/4
- P-šr-Thwt* “Pshenthowt” : 190/5; 225/2;
226/2.
s. of *P-šr-^cMn-^cPy* : 25/1.
f. of *P-šr-^cMn* : 22/10.
- P-qrrē* (?) “Pekrūr (?)”
f. of *Pa-^h* (?) : 219/1.
- P-te* “Pate”
f. of *Thwt-e-^cr-ty-s* : 42/1; v. 38/1, n.
- P-te-^cMn* “Petemūn”
f. of *P-wr* : 134/2.
— *P-šr-Hns* : 140/2.
- P-te-^cMn-^cPy* “Petemenope”
s. of *Pa-^cR* : 164/3.

- s. of *Pa-Mnt* : 64/2; 79/1; 82/2.
 — *Gphls* : 36/3.
 — *D-ho* : 197/1.
 f. of *Pa-R* : 164/2.
P-te-Mn-ns-to-w “Petemestow”
 s. of *P-wrm* : 88/3.
 — *Ns-Mn* : 258 Verso/4.
 f. of *Hry-w* : 89/4.
P-te-S “Peteēse”
 s. of *P-šr-Hns* : 24/3.
 f. of ...? : 243/1.
P-te-Wbst “Petewbaste”
 s. of *Ns-Hr* : 132/4.
P-te-Ws'r “Petewsire”
 s. of *P-šr-n-mw(?)* : 270/1.
 — *P-te-Hnm* : 105/1.
 f. of *Y'h-ms* : 271/6.
P-te-Ws'r-Bh “Petewserbükhe”
 s. of *Hr-š-be(?)* : 276/1.
P-te-Ws'r-p-hb “Petewserphib”
 f. of *Pa-Tle(?)* : 22/6.
P-te-p-šy “Petepšai”
 f. of *Wn-nfr* : 128/2.
 — *P-te-Hns* : 186/2-3.
P-te-pa(sic)-bk “Petepbēk”
 f. of *P-te-Hns* : 62/1.
P-te-Mn “Petemin”
 s. of *Nfr-ho(?)* : 255/1.
 — *Hr* : 63/1.
 s. of *Hr-s-S* : 129/2.
 f. of *'Mn-htp* : 139/1; 43/1; 93 A/1.
 — *Pa-Mnt* : 61/1.
 — *Pwly's* : 95/1.
P-te-Mnt “Petemont”
 s. of *P-šr-Mnt* : 196/1.
 f. of *Thwt-e-r-ty-s* : 135/3.
P-te-Ne-nfr-htp “Petenefhotp”
 f. of *P-šr-Hns* : 66/2.
P-te-nfr-htp “Petenefhotp”
 s. of *P-te-Hns* : 84/1.
 f. of *Nh-p-hrt* : 146/1.
 — *P-sn-2* : 24/1.
P-te-Hr “Petehōr”
 f. of *Thwt-e-r-ty-s* : 212/3
 f. of *Khwd* : 237/8.
P-te-Hr-wr “Peteharwēr” : 102/1.
P-te-Hr-p-bk “Peteharpbēk” : 153/3.
 f. of *P-wr-ybt* : 152/1
P-te-Hr-p-R “Peteharprē”
 s. of (*šRws*) : 26/2.
 — *Hr-m-š-hrw* : 239/1, 6.
 f. of *šRws* : 26/1.
P-te-Hr-p-hrt “Peteharpokhrat”
 s. of *Ns.?* : 233/4.
P-te-Hr-m-hb(?) “Peteharmhab(?)”
 s. of *Hr-wd* : 258 verso/3.
P-te-Hr-sm-to-w “Peteharsemtew”
 s. of *Pa-n-bhn-w* : 231/1.
 — *Pa-Gb* : 270/7.
 f. of *P-t-rm-Bht* : 127/1.
P-te-Hns “Petechons” : 70/2; 110/2.
 s. of *šMwnys* : 29/1.
 — *'Mn-htp p byg* (the shipwrecked)
 116/1.
 — *Ws'r-e-r-ty-s(?)* : 136/1.
 — *P-šr-Hns* : 199/1.
 — *P-te-p-šy* : 186/2.
 — *P-te-pa(sic)-bk* : 62/1.
 — *Py-hwt* : 170/1, 3.
 — *Thwt-w* : 182/1; 184/1; 274/1.
 f. of *P-šr-Mn* : 65/1.
 — *P-te-Nfr-htp* : 84/1.
 — *Htre* : 56/2.
 — *Hns-Thwt* : 268/1.
P-te-Hns-p-e-r-syh “Petechespersiche”
 f. of *P-te-Hns-nb-š* : 185/2, n.
P-te-Hns-p-hrt “Petechespekhrat”
 s. of *Htr* : 264/1.
P-te-Hns-nb-š “Petechesnebšahe”
 s. of *P-te-Hns-p-e-r-syh* : 185/2, n.
P-te-Hnm “Petekhnūm”
 s. of *Pa-te* : 195/2.
 — *Py-K* : 86/1.
 f. of *P-te-Ws'r* : 105/1.
Pa-ee(?) f. of *Pre(?)* : 224/1, n.; *ib.* l. 5.
Pa-R “Paēr”; better “Pa-ere”
 s. of *P-wr-ybt* : 73/1.
 — *P-htr* : 19/7.

- s. of *P-te-Mn-Py* : 164/2.
 — *Py-K* : 19/10.
 f. of *Wn-nfr* : 249/2.
 — *P-4-Mnt* : 75/1.
 — *P-me* : 164/2.
 — *P-te-Mn-Py* : 164/2.
 — *Py-K* : 96/1.
 — *Prygns* : 164/2.
 — *Hns-Thwt* : 74/1, 2, 5.
Pa-ym “Païom”
 f. of *Ns-mty* : 3/5.
Pa-O-ph-t “Pa’apahte”
 f. of *Hry-w* : 234/2.
Pa-wn “Pawon”
 s. of *Wn-nfr* : 28/1.
 — *Hr(?)* : 213/1.
 f. of *P-šr-Mn* : 272/1.
 — *Pa-Tm* : 23/2; 25/3; 275/2.
 — *Thwt-stm* : 177/5.
Pa-wr “Pawēr”
 s. of *O-ph-t* : 175/1.
 — *Pa-Mnt(?)* 9/3.
Pa-by “Pabāi”
 f. of *Ns-Mn* : 23/8.
Pa-p-te “Paptai” Παπταις عبد العاطى
 : 38/1, n; v. sub *Pa-te*.
Pa-M^c.t(?) “Pame”
 s. of *Hr* : 132/2.
Pa-Mn “Pamin”
 f. of *Y-m-htp* : 216/1; 217/1; 220/1.
 — *P. ?* : 214/1.
 — *P-wr-ybt* : 106/1.
 — *P-šr-Mnt* : 172/1.
 — *Pa-Mnh* : 210/1.
 — *Hr-s-S* : 173/1; 174/1; 253/2.
 — *T-šr-t-Mn* : 209/1.
Pa-Mnh “Pamenche”
 s. of *Pa-Mn* : 210/1.
 — *Hr(?)* : 191/1.
Pa-Mnt “Pamont” : 262/1.
 s. of [...] : 165/2.
 — *P-šr-Np* : 259/4.
 — *P-šr-S* : 252/1.
 — *P-šr-Mnt* : 1/1; 76/1; 162/2.

- s. of *P-te-Mn* : 61/1.
 — *Pa-Mnt(?)* : 207/1.
 — *Pa-Hnm* : 172/3.
 — *Gmt* : 19/2; 27/1; 183/1; 193/1.
 — *Thwt-w* : 260/1.
 f. of *Pgrts* : 19/2.
 — *P-šr-Mn-Py* : 53/1.
 — *P-šr-Mn* : 45/1.
 — *P-te-Mn-Py* : 64/2; 79/1; 82/2.
 — *Pa-wr* : 9/3.
 — *Pa-p-te* : 38/1.
 — *Pa-Mnt* : 207/1.
 — *Pa-Mnt p^co* (the elder) : 68/1.
 — *Pa-Tm* : 192/2.
 — *Ptwlès* : 160/1.
 — *D-ho* : 161/2.
Pa-Mnt p^co “Pamont the elder”
 s. of *Pa-Mnt* : 68/1.
Pa-Mnt p^hm “Pamont the younger”
 s. of *Wn-nfr* : 253/1.
Pa-n-bhn (corrupt for *Pa-nb-bhn*)
 “Panebchōne”
 s. of *Twt* : 113/1, n.; 228/1; 229/1;
 230/1.
 f. of *P-te-Hr-sm-to-w* : 231/1.
Pa-n-nht(w) “Panechate” : 144/1.
 s. of *Hry-w* : 135/4.
Pa-n-nht-w (corruptly written *P-nht-w*) “Panechate”
 f. of [*Ns-na-Hmn*]-*w* : 111/3.
Pa-n “Pana”
 f. of *Mn-htp* : 268 A/1.
Pa-nfr “Panofre”
 s. of *Py-Mn* : 212/1.
 — *Thwt-stm* : 17/1; 18/1.
Pa(?)nfr(?)htp “Panefhotp(?)”
 f. of *Pa-Gb* : 242/1.
Pa-R “Parē”
 f. of *3-t-sn-w* : 54/1.
Pa-rt “Paret” : 109/3; 137/3.
 s. of *E-f-nh(?)* : 143/2.
 — *T(w)t(?)* : 6/2.
 f. of *Mn-htp* : 88/1.
 — *Py-K* : 58/4.

Pa-ho(?) “Paḥo(?)”
f. of *Hr* : 192/1.
Pa-hr-nfr “Paḥenūfe”
f. of *P-šr-Hns* : 238/1.
Pa-ḥ(?) “Pache(?)”
s. of *P-qrrre*(?) : 219/1.
Pa-ḥy “Pachy”
s. of *Ns-sm-to-w* : 80/1; 202/2.
f. of *Ns-sm-to-w* : 80/1; 97/1; 200/2;
202/2; 204/2.
Pa-Hns “Pachons”
s. of *Pa-Hns* : 130/2.
f. of *Pa-Hns* : 130/2.
Pa-Hnm “Pakhnūm” : 226/1.
s. of *P-hb* : 108/1.
— *Hns-Thwt* : 236/4.
f. of . . . : 217/3.
— *Wrše-nfr* : 222/3.
— *Pa-Mnt* : 172/3.
Pa-hrt “Pakhrōt” : 139/3(?)
s. of *Py-K* : 163/2.
Pa-hrt p'o “Pakhrōt the elder”
s. of *P-hb* : 224/4.
Pa(?)-*sty*(?) f. of *D-ho* : 133/1.
Pa-Gb “Pakēb” : 230/2.
s. of *Pa*(?)-*nfr*(?)-*ḥtp* : 242/1.
f. of *P-šr-Mn* : 233/5.
— *P-te-Hr-sm-to-w* : 270/7.
Pa-t-me “Patemū”
s. of *P-šr-o-phl* : 22/2, 7.
Pa-t-tbe(?) “Patetbe(?)”
s. of *P-šr-ḥo*(?) : 85/1, n.
Pa-to-w “Patow” : 198/2, 5.
s. of *Pa-to-w* : 179/4.
f. of *Pa-to-w* : 179/4.
Pa-te (var. *Pa-p-te* : 38/1) “Patai” Παταῖς
عبد العاطي; v. 38/1, note.
s. of *P-ḥ-Mnt* : 131/2.
— *Pa-Mnt* : 38/1.
f. of *P-šr-Mnt* : 38/1.
— *P-te-Hnm* : 195/2.
— *Thwt-e-r-ty-s* : 38/1.
Pa-Thwt “Pathowt”
s. of *Hr p hm* : 178/1.

Pa-Thwt-p-yḥ(?) “Pathetpooh(?)” : 134/3.
Pa-Tte(?) “Patēte”
s. of *P-te-Ws'r-p-hb* : 22/6, n.
Pa-Tm “Pajēme”
s. of *P-šr-Mn* : 19/4.
— *Pa-wn* : 23/2; 25/3; 275/1.
— *Pa-Mnt* : 192/2.
f. of *Rgy's* : 19/3.
— *P-wr-ybt* : 35/1.
— *Gmt* : 275/1.
Pe-f-tw-ḥ-w-Mn “Peftū'umin”
f. of *P-šr-Hns* : 81/3.
Pe-f-tw-ḥ-w-Hns “Peftū'uchons”
f. of *P-šr-Mn-Py* : 112 A/7.
Py-ee “Peiee”
s. of *P-šr-t-ḥ* : 237/9.
Py-ee-n-Hr “Peiinhōr”
f. of *P-šr-t-ḥ* : 265/1.
Py-wr “Peiwēr”
s. of *Hr-pa-S* : 68/2.
f. of *P-ḥ-Mnt* : 68/2; 207/2.
Py-Bḥ “Peibūkhe”
s. of *Mltwn* : 3/1.
Py-Mn “Peimin”
f. of *Py-wr* : 212/2.
— *Pa-nfr* : 212/2.
Py-ḥwt “Peihowt”
s. of *Py-ḥwt* : 170/2.
f. of *P-te-Hns* : 170/1, 3.
— *Py-ḥwt* : 170/1.
Py-K “Piko” : 63/4; 105/5; 119/1.
s. of . . . : 260/1.
— *Mnys* : 81/2.
— *E-f-ḥnh* : 172/2; 181/1.
— *Pa-R* : 96/1.
— *Pa-rt*(?) : 58/4.
— *Py-K* : 66/7; 248/1.
— *Gphls* (varr. *Gpels*, *Gprs*, *Gpls*,
Gphrs) : 12/3; 34/3; 41/3; 45/4; 48/4;
59/4; 60/3; 64/7; 65/5; 79/5; 96/6.
f. of *??ws* : 100/5.
— *??rw.?* : 99/5; 101/4; 104/5.
— *Ntrws*(?) : 55/4; 56/5; 62/4;
77/5; 78/5.

- f. of *P-šr-ʾMn-ʾPy* : 48/1.
 — *P-šr-ʾNp* : 46/2; 58/1.
 — *P-te-Hnm* : 68/1.
 — *Pa-ʾR* : 49/10.
 — *Pa-hrt* : 163/3.
 — *Py-K* : 66/7; 248/1.
 — *Ns-na-Hmn-ʾw* : 129/6.
 — *Hns-te-f-nht* : 183/3.
 — *Sbk* : 49/10.
 — *Gphls* (varr. *Gprws*, *Gpls*) : 14/6;
 16/5; 75/5; 76/5; 94/5; 98/4; 170/9.
Pwlyʾs “Polios”
 s. of *P-te-Mn* : 95/1.
Ppys “Papeis(?)”
 f. of *Thwgn*s : 40/2.
Pnysqw “Paniskos” : 232/3.
Pre (?) s. of *Pa-ee* (?) : 224/1, 5.
Prygns “Perigenēs”
 s. of *Pa-ʾR* : 164/4.
Prwts “Protēs(?)” : 145/5.
Prgsyʾs “Praxias”
 f. of *Tʾmwn* : 170/5.
Prtrqws (?) “Prōtarkhos(?)”
 f. of *Pthwmys* : 269/1.
Prthns “Parthenios(?)”
 s. of *P-bk* : 205/5.
Ptwle (?) : 126/2; v. sub *Ptwles*
Ptwles var. *Ptwle* (?) “Ptolis”
 s. of *Pa-Mnt* : 160/1.
 f. of *P-ʾt-rm-Bht* : 126/2.
Ptwlwmes : 72/1; v. sub *Pthwmys*
Ptrw ? : 115/1,
Pthwmys (var. *Ptwlwmes*) “Ptolomaïos”
 s. of *Qwtyns* (?) : 72/1.
 — *Prtrqws* : 269/1.
Ptlmʾ “Ptolemas(?)”
 s. of *ʾSglʾ* : 167/1.
Me-mht (?) “Miemhit(?)” : 190/4, n.
Mnt-m-h.t “Mentemhē”
 f. of [X] : 268/4.
Mnh “Menche”
 f. of *ʾS-wre-t* : 130/2.
Mlwn “Melitōn”
 f. of *Py-Bh* : 3/1.
Ne-nht-f “Nechūtef” : 113/5; 228/4.
Ne-nht-Mnt “Nechtemont”
 s. of *Hr-m-hb* (?) : 83/1.
Nfr-ho (?) “Neferho(?)”
 f. of *P-te-Mn* : 255/1.
Nht (?) “Echōt(?)”
 f. of *Hr-s-ʾS* : 135/5.
Nht-Mnt “Nechtemont”
 f. of *Hr-wd* : 237/6.
 — *Hr-s-ʾS* : 237/7.
Nht-s-Pth (?) “Nechtesptah(?)”
 s. of *ʾY-m-htp* : 267/6.
Ns-p-mt “Espmēt” : 258 verso/1.
 s. of *Hr* : 81/8.
 — *Hr-m-hb* : 258 verso/2.
 f. of *D-ho* : 240/8.
Ns-p-ho (?) “Esp̄ho” (?)
 s. of *Ns-Mn* : 175/4.
Ns-pe-w-to-w “Espūtow”
 s. of *Hr-m-hb* : 237/8.
 f. of *Hr* : 263/1.
Ns-Pth “Esptah”
 s. of *Hr* : 81/1, 7.
Ns-Mn “Esmin”
 s. of [...] : 190/5.
 — *Nh-p-hrt* : 134/5.
 — *Pa-by* : 23/8.
 — *Ns-Mn* : 215/2.
 — *Hr* : 89/2; 219/6.
 — *Šp-Mn* : 190/3.
 f. of *P-te-ʾMn-ns-to-w* : 258 verso/4.
 — *Ns-p-ho* (?) : 175/4.
 — *Ns-Mn* : 215/1.
Ns-Mt(y) “Esmēt”
 s. of *P-mr-ʾh* (?) : 171/1; 194/1.
 — *Pa-yom* : 3/5.
 f. of *P-šr-ʾS* : 159/2.
Ns-na-Hmn-ʾw “Esnachomnēw” : 272/3.
 s. of *P-nht-w* : 111/3.
 — *P-šr-ʾMn-ʾPy* : 66/1.
 — *Py-K* (?) : 129/5.
 — *Ns-na-Hmn-ʾw* : 261/2.
 f. of *Ns-na-Hmn-ʾw* : 261/2.

Ns-nfr “Esnofre”

s. of *Thwt-e-r-ty-s* : 214/2.

Ns-Hr “Eshor”

f. of *P-te-Wbst* : 132/4.

Ns-Sm-to-w “Essemtew”

s. of *Pa-hy* : 80/1; 97/1; 200/2; 202/2;
204/1.

s. of *Hr-msn* : 4/2; 5/1; 21/2.

— *Hr-msn p hm* (the younger) :
203/1.

f. of *Pa-hy* : 80/1; 202/2.

Ns-Tm(?) “Esjeme” : 258/2.

Lylw “Lilū”

f. of *P-t* : 250/3.

Lygs “Lykos”(?) : 258 verso/5.

Lysymqhs (varr. *Lwsymqhs*, *Lsmwgs*, *Lsmq?s*
“Lysimakhos”

s. of *ntyqwns* : 52/1.

f. of *P-wr* : 99/1.

— *Twsthy;n* (var. *Twsths*) : 11/2-3;
87/2.

Lwsymqhs : 11/2-3; v. sub *Lysymqhs*.

Lsmwgs : 99/1; v. sub *Lysymqhs*.

Lsmq?s : 87/2; v. sub *Lysymqhs*.

Hry-Np “Herienūp”

f. of *P-4-Mn p'o* “the elder” : 51/1.

Hry-p-my “Heriepmū”

f. of *D-ḥo* : 55/1.

Hry-w “Heriew” : 107/1; 120/1.

s. of *P-Wynn* : 20/1.

— *P-ḥll*(?) : 236/1.

— *P-te-Mn-ns-to-w* : 89/4.

— *Pa-O-ph-t* : 234/2.

— *Hry-w* : 19/8; 130/1.

— *Hr-sn-S* : 244/4; 255/4.

— *St-w-t-wt* : 267/1.

— *Gr.?* : 114/1.

— *Thwt-w* : 190/1.

f. of *Ws-ḥ-t* : 23/1.

— *Pa-n-nḥt(w)* : 135/4.

— *Hry-w* : 19/8; 130/1.

Hry-w p'o “Heriew the elder”

s. of *P-šr-Mn-Py* : 176/7.

Hry-w-n-Ws'r “Heriewnewsire”

s. of *P-llw* : 19/6, n.

Hry-Py-K “Heriepiko”

s. of *Rs* : 267/1.

Hrgls “Hēraklēs” s. of *l'r?y* : 232/1.

H'p-mn(?) “Hapimēn(?)” s. of . . . : 224/1.

Hwn “Hūne”

s. of *P-wr* : 218/1; 222/1.

— *Klwd* : 22/4.

Hb(?) s. of *Gmt* : 19/11.

Hr “Hōr” : 124/2.

s. of *Mwnys* : 164/1; 165/1.

— *Wn-nfr* : 59/1; 60/1; 77/1; 78/1;
256/1.

— *Ws'r-e-r-ty-s* : 130/5.

— *P-šr-Mnt* : 153/1.

— *Pa-ḥo*(?) : 192/1.

— *Ns-pe-w-to-w* : 263/1.

— *Hr-m-ḥb* : 89/3.

— *Hr-s-S* : 237/6.

f. of *E-f-nḥ* : 212/1.

— *P-t* : 50/1.

— *P-wr-ybt* : 30/1.

— *P-šr-Ws'r* : 104/1.

— *P-te-Mn* : 63/1.

— *Pa-wn* : 213/1.

— *Pa-M-t*(?) : 132/2.

— *Pa-Mnḥ* : 191/1.

— *Ns-p-mt* : 81/8.

— *Ns-Pth* : 81/1, 7.

— *Ns-Mn* : 89/2; 219/6.

— *H-m-ḥb* : 273/2.

— *Hr-s-S* : 112/7.

Hr-p-hm “Hōr the younger”

s. of *P-t-rm-Tb* : 155/2.

f. of *Pa-Thwt* : 178/1.

Hr-ḥbe(?) “Harebo”

f. of *P-te-Ws'r-Bḥ* : 276/1.

Hr-wn-nfr “Harwennofre”

f. of *Nh-p-ḥrt* : 237/9.

— *Hr-s-S* : 268 A/2.

Hr-wd “Harwod” : 119/2.

s. of *Nht-Mnt* : 237/6.

f. of *P-te-Hr-m-ḥb*(?) : 258 verso/3.

Hr-bl “Harbelle”

- s. of *Yr-Hr-er-w* : 238/4.
Hr-p-bk “Ḥarpbēk”
 s. of *P-šr-T(w)t* : 227/3.
 f. of *’Mn-ḥtp* : 263/2; 264/1; 265/2;
 266/2.
 f. of *P-mr-’h* : 31/1.
Hr-p-my “Ḥarpmūi”
 f. of *P-šr-’Mn* : 166/2.
Hr-p-R^c “Ḥarprē^c”
 f. of *Wḥ-’b-p-R^c* : 244/1.
Hr-p-sn-’S “Ḥarpsenēse”
 s. of *P-[...]* : 186/7.
Hr-pa-’S “Ḥarpaēse” : 186/1.
 s. of *P-šr-Hnm* : 67/1.
 — *Hr-pa-’S* : 35/3.
 — *Qrwr* : 44/1.
 — *T-šr-t-pa-Mnt* : 41/1.
 f. of *Py-wr* : 68/2.
 — *Hr-pa-’S* : 35/3.
Hr-m-ḥb “Ḥarmaḥib”
 s. of *’Y-m-ḥtp(?)* : 132/1.
 — *Hr* : 273/2.
 f. of *Ws’r-wr* : 9/1.
 — *Ne-nḥt-Mnt* : 83/1.
 — *Ns-p-mt* : 258 verso/2.
 — *Ns-pe-w-to-w* : 237/8.
 — *Hr* : 89/3.
 h. of *T-šr-t-p-wr* : 132/1.
Hr(?) -my(?) “Ḥarmūi”
 s. of *P-šr-Mn* : 138/1.
Hr-my-Hs “Ḥarmiḥōs”
 s. of *P-’lyl* : 145/1.
 f. of *P-šbtly(?)* : 20/3.
Hr-m^c-ḥrw “Ḥarmakhor”
 f. of *P-te-Hr-p-R^c* : 239/1, 6.
Hr(?) -mn(?) “Ḥarmēn(?)”
 f. of *Hr-s-’S* : 106/2.
Hr-msn “Ḥaremsōn”
 f. of *Ns-Sm-to-w* : 4/2; 5/1; 20/2.
Hr-msn p ḥm “Ḥaremsōn the younger”
 s. of *P-’t-Pa-to-w* : 201/1.
 f. of *Ns-Sm-to-w* : 203/2.
Hr-s-’S “Ḥarsiēse” : 17/3; 18/4.
 s. of *’Y-m-ḥtp(?)* : 266/6.

- s. of *Wn-nfr(?)* : 237/7.
 — *P...?* : 239/2.
 — *P-šr-Hns* : 111/1.
 — *Pa-Mn* : 173/1; 174/1; 253/2.
 — *Nḥt(?)* : 135/5.
 — *Nḥt-Mnt* : 237/7.
 — *Hr* : 112/7.
 — *Hr-Wn-nfr(?)* : 268 A/2.
 — *Hr(?) -mn(?)* : 106/2.
 — *Hnm(?) -sw-f* : 252/3.
 f. of *.?.* : 175/3, 6.
 — *Wn-nfr* : 112/1.
 — *P-te-Mn* : 129/2.
 — *Hr* : 237/6.
 — *Hns-te-f-nḥt* : 272/2.
Hr-sy-’S “Ḥarsiēse” : 90/3.
Hr-sn-’S “Ḥarsenēse”
 f. of *Hry-w* : 244/4; 255/4.
Hr-qn “Ḥarkin”
 s. of *P-’t* : 250/3.
 — *P-lhw(?)* : 126/1.
Hr-Tḥwt “Ḥarthowt”
 f. of *P-wr* : 180/4.
Htr(e) “Ḥatre” : 37/3.
 s. of *’Rgy’s* : 19/1.
 — *Hry-py-K* : 267/1.
 — *P-te-Hns* : 56/2, n.
 — f. of *P-te-Hns-p-ḥrt* : 264/1.
 — *D-ḥo* : 92/1.
H-f-n-Hns “Chafenchons”
 f. of *P-šr-’O-phṭ-p-R^c* : 146/2.
H^c-Hr(?) “Cheḥōr”
 s. of *T-n-’m-w* : 126/1.
Ṗ(.t)-sn-w (Spelt out in 36/1?) “Chemtsnēw”
 s. of *[x]* : 145/2.
 — *P-’ēl* : 66/2.
 — *P-’lel* : 254/1.
 — *Pa(?) .?.* : 154/1.
 — *Pa-R^c* : 54/1.
 f. of *P-’-Mnt* : 36/1.
Hns-p-R^c(?) “Chensprē^c” : 129/1.
Hns-te-f-nḥt “Chenstefnacht”
 s. of *Py-K* : 183/3.
 — *Hr-s-’S* : 272/2.

Hns-Thwt “Chesthowt”

s. of *P-4-sn-w* : 13/1; 15/1.

— *P-te-Hns* : 268/1.

— *Pa-²R* : 74/1; 2, 5.

f. of *Plnys* : 159/1.

— *P-4-sn-w* : 101/1.

— *Pa-Hnm* : 236/4.

— *Gmt* : 98/1.

Hnm (?) -*sw-f* “Khneṣūf (?)”

f. of *Hr-s-²S* : 252/3.

Hrt “Khrat”, “Khrōt”

s. of *D-ho* : 121/1; 122/2; 123/2;

124/1; 125/2.

S³mtrgs : 47/2; v. sub *Sm³thrks*.

Swm³trks : 157/2. — —

Swmthrgs : 150/2. — —

Sws “Sōs”

f. of *P-^ct* : 247/3.

— *P-bk-p-^ct* : 40/2; 40 A/2.

Sbrbwns (?)

f. of *Yšhq* : 233/2.

Sbk “Sobk”, “Sovk”

s. of *Py-K* : 19/10.

Sm³thrks (varr. *S³mtrgs*, *Swm³trks*, *Swmthrgs*, *Smwthrgs*, *Smtgrs*) “Samothrax”

s. of *P-^ct-rm-Tb* : 47/2; 57/2; 117/2;

118/2; 150/2; 157/2; 205/2.

Smwthrgs : 117/2; 118/2; v. sub *Sm³thrks*.

Smtgrs : 57/2; v. sub *Sm³thrks*.

Sn-Hns “Senchons”

s. of *D-ho* : 269/4.

Sn-2 (?) “Sensnaw”

f. of *D-ho* (?) : 188/1.

St-w-t-wt “Stutwete” ΣΤΟΥΤΩΤΙΣ

f. of *Hry-w* : 267/1.

Stm (?) “Satem (?)”

f. of *Bl* : 2/1.

Stm-n-y-Hnm “Setmenaikhnum”

s. of *Thwt-e-²r-ty-s* : 216/2; 217/4;

220/3; 221/3; 223/3.

f. of *Br* : 210/2; 211/2; 218/3.

— *P-mr-²h* : 221/1.

Šbty (?) “Shebty (?)”

h. of *Ta-p-Y^ch* : 134/1.

Šp-Mn “Shpemmin”

s. of *Pa-Hr* (?) : 100/1.

f. of *Ns-Mn* : 190/3

Qwtyns (?) “Kotinos (?)”

f. of *Pwlvms* : 72/1-2.

Qnn “Konōn”

s. of *Trs* : 271/1.

Qrwr “Qrūr”

f. of *Hr-pa-²S* : 44/1

Qrnys “Kronios”

s. of *Ty³n* : 131/1.

Ke (?) -*my* (?) “Kemūi (?)” Κεμύϊς (?)

s. of *P-šr-Hnm* : 167/2.

Klwd “Klūd”

s. of *Wn-nfr* : 22/1.

— *P-te-Hr* : 237/8.

f. of *Hwn* : 22/5.

Gpel[s] (?) : 64/7; v. sub *Gphls*.

Gple (?) : 257/6; v. sub *Gphls*.

Gprws : 14/6; 16/4; v. sub *Gphls*.

Gprs : 13/5; 42/4; 48/4; 93 A/4; 169/6;

v. sub *Gphls*.

Gpls : 29/4; 38/4; 39/3; 44/3; 73/5; 74/4,

6; 76/5; 79/5; 182/3; 184/5; 248/5;

256/6; v. sub *Gphls*.

Gphrs : 34/4; 41/3; 65/5; v. sub *Gphls*.

Gphls (varr. *Gpels* (?), *Gple* (?), *Gprws*, *Gprs*,

Gpls, *Gphrs*) “Kephalos” : 32/4;

64/7.

s. of *Pykrts* (varr. *Pykrts*, *Pykrts*)

38/4; 39/3; 44/3; 73/5; 74/4, 6;

93 A/4; 169/6; 256/6; 257/6.

s. of *Py-k* : 14/6; 16/4; 75/5; 76/5;

94/5; 98/4; 120/6; 170/9.

s. of *Gprs* : 13/5; 42/4.

f. of *Pykrts* (var. *Pygrts*) : 29/4;

61/3; 83/4; 182/3; 184/5; 248/5.

f. of *P-te-²Mn-²Py* : 36/3.

— *Py-K* : 12/3; 34/4; 41/3; 45/4;

48/4; 59/5; 60/3; 65/5; 79/5.

f. of *Gprs* : 13/5; 42/4.

Gmt s. of *P-²hy* : 27/1; 183/1; 193/1.

— *Pa-Tm^c* : 275/1.

— *Hns-Thwt* : 98/1.

s. of *Pa-Mnt* : 19/2; 183/1; 193/1
 — *Hb* : 19/11.
Gl-hb “Kalhib(?)”
 f. of *Pwln* : 198/1.
Gle(?) f. of *Thwt-stm* : 242/4.
Glyw(?) [.] “Galeio[s](?)”
 f. of *Wphyln* : 32/1.
Glygrts “Kleokratēs”
 f. of *Plns* : 6/2.
Grytn “Kritōn” : 125/3.
Grwgys “Glaukias(?)” : 8/1.
Grnts “Gerontios”
 f. of *P-šr-Mn* : 19/4.
T-rm-Plq “Trempilak” : 19/5.
T-šr-t-Y-m-htp “Tshenimhōtep”
 d. of *P-te-Mn* : 255/1.
 — *P-šr-Mnt* : 246/1.
T-šr-t-p-wr “Tshenpwēr”
 w. of *Hr-m-hb*(?) : 132/1.
T-šr-t-pa-Mnt “Tshenpamont” : 91/2.
 m. of *Hr-pa-S* : 41/1.
T-šr-t-py-šy “Tshenpishai”
 d. of *P-wr-ybt* : 169/3.
T-šr-t-Mn “Tshemmin” : 17/2; 137/1; 140/1.
 d. of *Pa-Mn* : 209/1.
 w. of *P-Gš* : 90/1.
T-šr-t-Mnt “Tshemmōnt”
 d. of *P-šr-Mnt* : 251/1.
T-(šr-t)-Hr “Tshenhōr” : 142/1.
T-šr-t-Hr-nfr “Tshenharnūfe” : 82/2.
T-šr-t-Hns “Tshenchons” : 139/1; 235/2.
T-šr-t-Thwt “Tshenthōwt” : 141/1.
Ta-S (*twhmw*) “Taēse (the water-pourer)” :
 89/1.
Ta-wersš(?) “Tawershe(?)” : 197/1.
Ta-bbwy “Tabubue” : 240/1, n.
Ta-p-yh(?) “Tapoooh(?)”
 w. of *Šbty*(?) : 134/1.
Ta-p-wr “Tapwēr” : 273/6.
Ta-p-mht(?) “Tapemhit(?)”
 d. of *Bbwy* : 240/1, n.
Ta-t-rpy “Tatripe”
 d. of *P-šr-Mn* : 18/3.
Ta-Thwt “Tathōwt” : 143/1.

Ta-Tm “Tajēme” : 139/1.
Ty-w “Teiōw”
 w. of *Thwt-w* : 208/1.
Ty-Hns “Tichons” : 107/1.
T-mwn “Damōn”
 s. of *Prgsy's* : 170/5.
Ty-n “Diōn”
 f. of *Qrnys* : 131/1.
Ty-ne(?) : 14/2; v. sub *Ty'nses*.
Ty'nses (var. *Ty'ne*(?)) “Diony(sis)”
 f. of *Ntrwths* : 14/2; 169/1; 257/1.
Ty'nsys “Dionysios” : 82/7.
Tytms “Didymos”
 s. of *Ws'r-wr* : 7/1; 120/2.
Twsthy'n : 11/2; v. sub *Twsths*.
Twsths (var. *Twsthy'n*) “Dositheos(?)”
 s. of *Lwsymqhs* (var. *Lsmq's*) : 11/2;
 87/2.
Twt (var. *Tt*) “Twōt” : 138/3.
 s. of *P-wr-5* : 114/3; 115/3.
 f. of *P-hf* : 128/1.
 f. of *Pa-n-bhn* : 113/1; 228/1; 229/1;
 230/1.
 f. of *Pa-rt* : 6/2.
Tmwkryns “Dēmokrinēs”
 s. of .? : 249/1.
Trs “Dōros”
 f. of *Qnn* : 271/1.
Thwgn “Theogenēs”
 s. of *Ppys* : 10/2.
Thwtrs “Theodōros”
 f. of *Sqry* : 268/1.
Thwt-e-r-ty-s “Thetartaas”
 s. of *P*(?)-*šr-Ššq* : 234/1.
 — *P-te* (var. *Pa-p-te*) : 38/1-2;
 42/1.
 s. of *P-te-Mnt* : 135/3.
 — *P-te-Hr* : 212/3.
 f. of *Y-m-htp* : 115/5.
 — *Ns-nfr* : 214/2.
 — *Stm-n-y-Hnm* : 216/2; 217/4;
 220/3; 221/3; 223/3.
Thwt-w “Thetēw”

s. of *D-ho* : 110/1.
 f. of *P-te-Hns* : 182/1; 184/1; 274/1.
 — *Pa-Mnt* : 260/1.
 — [*Hry-w*(?)] : 190/1.
 — *Ty-w* : 208/1.
Thwt-r-rh-s “Theterrechs” : 133/2.
Thwt-Mw-t(?) “Thetmūt”
 s. of *Nh-p-hrt* : 199/8.
Thwt-ms “Thetmose” : 70/1.
Thwt-stm “Thetsōtem”
 s. of *Pa-wn* : 177/4.
 — *Gle*(?) : 242/4.
 f. of *Pa-nfr* : 17/1; 18/1.
Tt : 6/2; 114/3; 138/3; v. sub *Twt*.
T-n-m-w “Jemmow”
 f. of *H-Hr*(?) : 126/1.
T-dy “Jijōi” : 238/3.
D-ho “Deho”
 s. of *Pt p'o* (the elder) : 46/1.
 — *Pa-Mnt* : 161/2.
 — *Pa*(?) *sty*(?) : 133/1.
 — *Ns-p-mt* : 240/8.
 — *Hry-p-my* : 55/1.
 — *Htr* : 92/1.

s. of *Sn-2*(?) : 188/1.
 f. of [*X*] : 268/6.
 — *Sgl* : 91/1.
 — *P-te-Mn-Py* : 197/1.
 — *Hrt* : 121/2; 122/2; 123/2; 124/1;
 125/2.
 f. of *Sn-Hns* : 269/4.
 — *Thwt-w* : 110/1.

[...]-*hrt* : 215/2.
²*Phn*?(?) : 115/1.
Ey?. : 267/6.
 (*P*)-*t*(?)?.
 f. of *Hr??* : 157/4.
P-te-Mn(?)-[.?.] : 272/6.
Ptwl(?)?... : 84/5.
Ns[...]
 f. of *Hns*[...] : 190/7.
Hr?. s. of (*P*)-*t*(?)?. : 157/4.
Hns[...]
 s. of *Ns*[...] : 190/6.
T-šr-t[...] : 235/1.

NAMES IN GREEK SCRIPT.

Ἀμμώνιος s. of Ἀπολλόδωρος: 241/5.
 f. of Ὠρος: 164/10.
 Ἀνδροσθένης(s) s. of Διονύσιος: 14/1.
 Ἄννονχ () : 247/5, n.
 Ἀπολλόδωρος f. of Ἀμμώνιος: 241/5.
 Ἀπολλώνιος : 135/2.
 s. of Ἐχάρσετος: 244/6.
 Ἀριστέρος f. of Παχοῦμις: 50/5.
 Ἀρσιῆσις — Ὠρος: 237 verso/1.
 Διονύσιος — Ἀνδροσθένης: 14/1.
 Δῶρος : 132/3.
 Ἐρμοκλῆς : 232/4.
 Ἐχάρσετος f. of Ἀπολλώνιος: 244/6, n.
 Θοτομοῦς — Ποῆρις: 112 A/2.
 Κέφαλος s. of Φατρῆς: 255/5.
 Ὀνῶφρις f. of Ὠρος: 78/6.
 Παλαιῦ(or τ)αις : 225/4.

Πανεχάτης s. of Πλήννις: 251/6, n.
 Παρῆς f. of Χεμσνεῦς: 54/4.
 Πατεχᾶτις (sic) : 135/2, n.
 Παχνοῦμις : 226/4.
 Παχοῦμις s. of Ἀριστέρος: 50/4.
 Πετεμενῶφίς : 64/1.
 Πετεχῶνσις f. of Φατρῆς: 56/1.
 Πικῶς — Ψενενοῦφίς: 16/1.
 Πλήννις — Πανεχάτης: 251/6, n.
 Ποῆρις s. of Θοτομοῦς: 112 A/2.
 Φαῆρις : 37/7.
 Φατρῆς s. of Πετεχῶνσις: 56/1.
 — Ψενχῶνσις: 255/5.
 f. of Κέφαλος: 255/5.
 Φειλερῶς : 255/7.
 Φθουσνεῦς s. of Χοσθώτης: 101/5.
 f. of Χεσθώτης: 15/5.

Χεμσνεῦς s. of Παρῆς: 54/4.
 Χεσθώτης — Φθουσνεῦς: 15/5.
 Χοσθώτης f. of Φθουσνεῦς: 101/5.
 Ψε...θη : 255/7.
 Ψενενοῦφίς s. of Πικῶς: 16/1.

Ψενχῶνσις f. of Φατρῆς: 255/5.
 Ὠρος s. of Ἀμμώνιος 164/10.
 — Ἀρσιῆσις: 237 verso/1.
 — Ὀυνῶφρις: 78/6.

XI. — GENERAL INDEX OF GREEK AND LATIN WORDS.

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GREEK SYMBOLS USED IN DEMOTIC WRITING.

δ = δραχμαὶ δ 1/3, n.

XII. — INDEX OF HIEROGLYPHIC WORDS.

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𐩢𐩣𐩠𐩢𐩣𐩠𐩢𐩣𐩠 93/1, n.

𐩢𐩣𐩠𐩢𐩣𐩠 93/1, n.

𐩢𐩣𐩠𐩢𐩣𐩠 111/4, n.

𐩢𐩣𐩠𐩢𐩣𐩠 143/1, n.

XIII. — INDEX OF COPTIC WORDS.

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ⲁⲥⲟϥ 228/2, n.

ⲁⲑⲁⲛ "load" 262/2, n.

ⲃⲉⲗⲭⲉ "ostrakon" p. 2.

ⲃⲓⲣ "bosket" 70/2, n.

Ⲅⲃⲣⲁ 276/4, n.

Ⲅⲙⲁϥ "them" 40/2, n. *ad fin.*

Ⲅⲣⲟ "king" 273/8, n.

Ⲅⲣⲱⲱⲛ 208/2, n.

*Ⲅⲭⲉ participle of ⲭⲁ "take" 40/2, n. *ad fin.*

ⲕⲁⲟⲙ : ⲕⲁⲟⲙ 188/2, n.

ⲕⲁⲓⲥⲉ : ⲕⲁⲓⲥⲓ 190/2, n.

ⲙⲟⲟⲛⲉ, ⲣⲉⲣⲙⲟⲟⲛⲉ 225/2, n.

ⲙⲁⲥ 258/2, n.

ⲙⲟⲉⲓⲛ, ⲙⲟⲓⲁⲛ = ⲙⲟⲉⲓ, ⲙⲱⲓⲟⲛ 261/3, n.

ⲙⲁⲛⲟϥⲁⲗ 168/4, n.

ⲟⲕⲉ, ⲁⲕⲉ "sesame" 3/3, n.

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ⲣⲙ- 40/2, n.

ⲣⲱϥ "measure" p. 23.

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CHY : CHOY "time" 2/5, n.	40 276/7, n.
CI00YN 152/2, n.; CI00YNE : CEIΩOYNI	4ΕΛΛΟ 236/1, n.
163/3-4, n.	2OCĒ 145/1, n.
TAĪ, p. c. of †, "giver" 38/1, n.	XO : 6O "send" 253/4, n.
TΩ2 ; TO2 "chaff" ἄχυρον 261/3, n.	XIOOP 205/1, n.

XIV. — THE OSTRAKA IN THE ORDER OF THE INVENTORY NUMBERS OF THEIR RESPECTIVE COLLECTIONS.

B. = Collection of the Bodleian Library, Oxford.

C. = — — — Cairo Museum.

L. = — — — Louvre.

P. = Ostraka inventoried with the Papyrussammlung of the Museum at Berlin.

V. = Collection of the National Bibliothek, Vienna.

(1) THE BODLEIAN LIBRARY, OXFORD.

INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.
B. 37	261	B. 287	159	B. 508	163
43	119	297	164	525	167
148	116	301	246	537	165
209	232	304	39	545	81
210	255	327	191	550	16
216	56	329	73	554	34
222	122	344	12	575	178
223	30	348	123	604	238
226	93 A	363	154	613	20
227	15	374	43	615	109
231	260	388	17	618	133
238	75	398	141	633	84
243	28	400	120	653	268
252	121	401	258	658	72
258	101	420	182	659	195
260	37	421	128	678	91
262	144	424	65	681	54
270	44	483	74	706	79
273	13	487	32	717	78
280	55	493	41	740	192
283	124	502	63	742	94

INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.
B. 745	170	B. 944	143	B. 1294	219
748	100	946	102	1299	169
760	185	948	220	1304	59
763	42	954	95	1305	142
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777	213	978	14	1312	104
785	216	986	274	1320	53
786	36	989	132	1353	237
789	131	1011	214	1363	113
795	235	1012	108	1364	228
802	187	1031	198	1364 verso....	229
806	184	1037	215	1365	230
811	105	1058	60	1366	231
812	136	1081	8	1368	151
814	196	1092	18	1369	149
819	138	1096	6	1370	93
827	99	1100	112	1375	103
834	137	1112	107	1377	117
855	77	1116	190	1378	205
862	56	1118	38	1379	57
869	9	1135	251	1384	118
870	249	1137	273	1388	157
871	58	1222	83	1395	156
879	248	1224	140	1399	158
888	223	1238	222	1407	189
905	218	1243	70	1408	148
920	90	1245-6	51	1416	150
922	125	1252	45	1418	155
929	110	1258	243	1426	47
938	217	1273	7		
940	221	1276	168		

(2) THE CAIRO MUSEUM.

INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.
C. 50446	115	C. 51226	27	C. 51459	207
50452	183	51227	193	51490	262
50458	177	51237	239	51495	147
51015	175	51442	242	51500	210
51017	176	51449	270	51501	225
51019	3	51456	212	51505	211
51091	106	51458	68	51507	226

(3) THE LOUVRE.

INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.
L. 7173.....	67	L. 7896.....	160	L. 7925.....	203
7758.....	96	7915.....	197	7933.....	21
7868.....	92	7918.....	234	7989.....	82
7871.....	271	7919.....	116	7991.....	162
7891 bis.....	267	7921.....	4	8011.....	88
7892 bis.....	199	7923.....	5	8030.....	48
7895.....	64	7924.....	201	8031.....	135

(4) THE BERLIN MUSEUM.

INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.
P. 76.....	112 A	P. 6470.....	139	P. 9669.....	114
158.....	71	6532.....	161	9690.....	61
212.....	153	6552.....	40 A	9699.....	89
242.....	76	6562.....	266	9707.....	241
531.....	33	6564.....	240	9717.....	146
777.....	26	6581.....	263	10823.....	194
1112.....	129	6585.....	265	10897.....	69
1115.....	269	6588.....	264	10898.....	11
1570.....	244	8363.....	173	10899.....	127
6142.....	276	8366.....	174	10902.....	224
6143.....	35	8374.....	253	10907.....	204
6177.....	130	8744.....	172	10914.....	87
6179.....	268 A	9029.....	252	10921.....	202
6184.....	245	9030.....	275	10931.....	126
6235.....	62	9463.....	272	10934.....	85
6240.....	152	9476.....	188	10938.....	250
6253.....	208	9479.....	209	10939.....	200
6357.....	247	9490.....	29	12888.....	259
6358.....	40	9494.....	24	12898.....	181
6366.....	186	9640.....	86		
6465.....	49	9646.....	236		

(5) THE NATIONAL BIBLIOTHEK, VIENNA.

INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.	INVENTORY NOS.	EDITION NOS.
V. 14.....	254	V. 103.....	227	V. 246.....	80
15.....	66	112.....	206	284.....	134
20.....	23	136.....	50	290.....	31
33.....	145	168.....	180	292.....	52
36.....	22	194.....	10	300.....	2
71.....	233	217.....	97	313.....	46
87.....	25	219.....	179	227.....	111

XV. — THE OSTRAKA, THEIR PROVENANCES AND DATES.

1	(P. 12882)	Thebes.....	Augustus 39 (?).
2	(V. 300)	—	Tiberius 4.
3	(C. 51019)	Hermontis(?).....	Prob. Aug. 10.
4	(L. 7921)	Edfu	Aug. (?) 19.
5	(L. 7923)	—	Tib. (?) 4.
6	(B. 1098)	Thebes	Prob. Auletes 15 = 67/6 B.C.
7	(B. 1273)	—	Tib. 4.
8	(B. 1081)	—	Prob. 268/7 or 230/29 B.C.
9	(B. 869)	—	263/2 or 225/4 B.C.
10	(V. 194)	Edfu (?).....	Aug. (?) 21.
11	(P. 10898)	Edfu	Aug. 38.
12	(B. 344)	Thebes	Aug. 39.
13	(B. 273)	—	Tiberius 1.
14	(B. 978)	—	Tib. 8.
15	(B. 227)	—	— 12.
16	(B. 550)	—	— 18.
17	(B. 388)	—	III-II c. B.C.
18	(B. 1092)	—	III-II c. B.C.
19	(B. 1310)	Thebes (?).....	Roman (? II cent. A.D.).
20	(B. 613)	Thebes.....	Possibly Aug. 18.
21	(L. 7933)	Edfu	Aug. 41.
22	(V. 36)	Thebes	Philometor 24 = 158/7 B.C.
23	(V. 20)	—	Possibly 151/0 or 140/39 B.C.
24	(P. 9494)	—	III-II c. B.C.
25	(V. 87)	—	Aug. (?) 14.
26	(P. 777)	—	Aug. (?) 19 (?).
27	(C. 51226)	—	Aug. (?) 20.
28	(B. 243)	—	Aug. 22.
29	(P. 9490)	—	Aug. 24.
30	(B. 223)	—	Aug. 27.
31	(V. 290)	— (?).....	Aug. 29.
32	(B. 487)	—	Aug. 29 (?).
33	(P. 531)	—	Aug. 32.
34	(B. 544)	—	Aug. 36.
35	(P. 6143)	—	—
36	(B. 786)	—	—
37	(B. 260)	—	Aug. 39.
38	(B. 1118)	—	Aug. 40.
39	(B. 304)	—	—

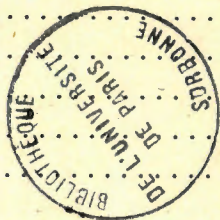
40	(P. 6358)	Edfu	Aug. 41.
40 A	(P. 6552)	—	—
41	(B. 493)	Thebes	Aug. 42.
42	(B. 763)	—	Aug. 43.
43	(B. 374)	—	Tib. 1.
44	(B. 270)	—	—
45	(B. 1252)	—	—
46	(V. 313)	Edfu	Tib. (?) 2.
47	(B. 1426)	Denderah	Tiberius or Gaius 3.
48	(L. 8030)	Thebes	Tib. 4.
49	(P. 6465)	Edfu (?)	Tib. (?) 4.
50	(V. 136)	Edfu (?)	Tib. (?) 4.
51	(B. 1245-6)	Thebes	Tib. 6.
52	(V. 292)	Edfu (?)	Tib. (?) 6.
53	(B. 1320)	Thebes	Tib. 6.
54	(B. 681)	—	Tib. 7.
55	(B. 280)	—	Tib. 8.
56	(B. 216)	—	—
57	(B. 1379)	Denderah	Tib. 9 (?)
58	(B. 871)	Thebes	Tib. 9.
59	(B. 1304)	—	Tib. 11.
60	(B. 1058)	—	Tib. 12.
61	(P. 9690)	—	Tib. (?) 13.
62	(P. 6235)	—	Tib. 14.
63	(B. 502)	—	—
64	(L. 7895)	—	Gaius 2.
65	(B. 424)	—	Gaius 3.
66	(V. 15)	—	Claudius 7.
67	(L. 7173)	Elephantine (?)	Claudius 9.
68	(C. 51458)	Hermionthis	Titus 2.
69	(P. 10897)	Edfu	Tib. (?) 4.
70	(B. 1243)	Thebes	III c. B.C.
71	(P. 158)	—	Aug. 13.
72	(B. 658)	—	Aug. 26.
73	(B. 329)	—	Aug. 40.
74	(B. 483)	—	Aug. 43.
75	(B. 238)	—	Tib. 3.
76	(P. 242)	—	—
77	(B. 855)	—	Tib. 16.
78	(B. 717)	—	Tib. 17.
79	(B. 706)	—	Tib. 18.
80	(V. 246)	Edfu	Tib. (?) 1.
81	(B. 545)	Thebes	Auletes 28 = 54/3 B.C.
82	(L. 7989)	—	Tiberius 16.

83	(B. 1222)	Thebes	Aug. 24.
84	(B. 633)	—	Aug. 27.
85	(P. 10934)	Edfu	Aug. or Tib. (?) 11.
86	(P. 9640)	Elephantine (?)	Aug. (?) 15.
87	(P. 10914)	Edfu	Aug. 32.
88	(L. 8011)	Thebes	262/1 B.C.
89	(P. 9699)	—	254/3 B.C.
90	(B. 920)	Elephantine	Prob. 243/2 B.C.
91	(B. 678)	Thebes (?)	Domitian 4.
92	(L. 7868)	Thebes (?)	Vespasian 3.
93	(B. 1370)	Denderah	Tiberius 1.
93 A	(B. 226)	Thebes	— 2.
94	(B. 742)	—	— 3.
95	(B. 954)	—	— 3.
96	(L. 7758)	—	Gaius 5.
97	(V. 217)	Edfu	Tib. (?) 6.
98	(B. 967)	Thebes	Tib. 9.
99	(B. 827)	—	Tib. 16.
100	(B. 748)	—	—
101	(B. 258)	—	Tib. 17.
102	(B. 946)	—	—
103	(B. 1375)	Denderah	—
104	(B. 1312)	Thebes	Tib. 18.
105	(B. 811)	—	Tib. 23.
106	(C. 51091)	Thebes (?)	Early Ptolemaic.
107	(B. 1112)	Elephantine (?)	—
108	(B. 1012)	Elephantine	—
109	(B. 615)	Thebes	132/1 B.C.
110	(B. 929)	Elephantine	Late Ptolemaic.
111	(V. 327)	Thebes	Early Roman.
112	(B. 1100)	—	Early Ptolemaic.
112 A	(P. 76)	Thebes	III c. B.C.
113	(B. 1363)	Gebelein	107 B.C.
114	(P. 9669)	Karnak	Possibly 101/0 B.C.
115	(P. 50446)	—	—
116	(L. 7919)	Thebes (?)	Possibly Augustus or Tiberius 21.
117	(B. 1377)	Denderah	Tiberius 7.
118	(B. 1384)	—	— 19.
119	(B. 43)	Thebes	Aug. 28.
120	(B. 400)	—	Tib. 3.
121	(B. 252)	Ekhmim (?)	Augustus 38.
122	(B. 222)	—	— 40.
123	(B. 348)	—	Possibly Tiber. 4 (?).
124	(B. 283)	—	— — 5.

125	(B. 922)	Ekhmim (?)	Possibly Tiber. 8.
126	(P. 10931)	Edfu	Possibly Tiber. or Gaius 2.
127	(P. 10899)	—	— — — 3.
128	(B. 421)	Thebes	— Augustus 17.
129	(P. 1112)	—	Augustus 21.
130	(P. 6177)	—	— 28.
131	(B. 789)	—	— 37.
132	(B. 989)	Elephantine	251/0 B.C.
133	(B. 618)	Thebes	249/8 B.C.
134	(V. 284)	Thebes (?)	III c. B.C.
135	(L. 8031)	Thebes	III c. B.C.
136	(B. 812)	—	—
137	(B. 834)	—	—
138	(B. 819)	—	253/2 B.C.
139	(P. 6470)	—	III c. B.C.
140	(B. 1224)	—	—
141	(B. 398)	—	—
142	(B. 1305)	—	—
143	(B. 944)	—	—
144	(B. 262)	—	Augustus 35.
145	(V. 33)	—	Reign of Claudius.
146	(P. 9717)	—	Tiberius 6.
147	(C. 51495)	Hermonthis	Trajan 4.
148	(B. 1408)	Denderah	Tiberius 8.
149	(B. 1369)	—	— 15.
150	(B. 1416)	—	— 19.
151	(B. 1368)	—	Tiberius or Gaius 2.
152	(P. 6240)	Thebes	Augustus 33.
153	(P. 212)	—	— 36.
154	(B. 363)	—	Tiberius 4.
155	(B. 1418)	Denderah	— 16.
156	(B. 1395)	—	— 17.
157	(B. 1388)	—	— 18.
158	(B. 1399)	—	Tiberius or Gaius 2.
159	(B. 287)	Thebes	Augustus 37.
160	(L. 7896)	—	Tiberius 1.
161	(P. 6532)	—	— 6.
162	(L. 7991)	—	— 7.
163	(B. 508)	—	— 9.
164	(B. 297)	—	Gaius 1.
165	(B. 537)	—	—
166	(B. 148)	—	Domitian 3.
167	(B. 525)	—	I-II c. A.D.
168	(B. 1276)	—	Augustus 34(?).

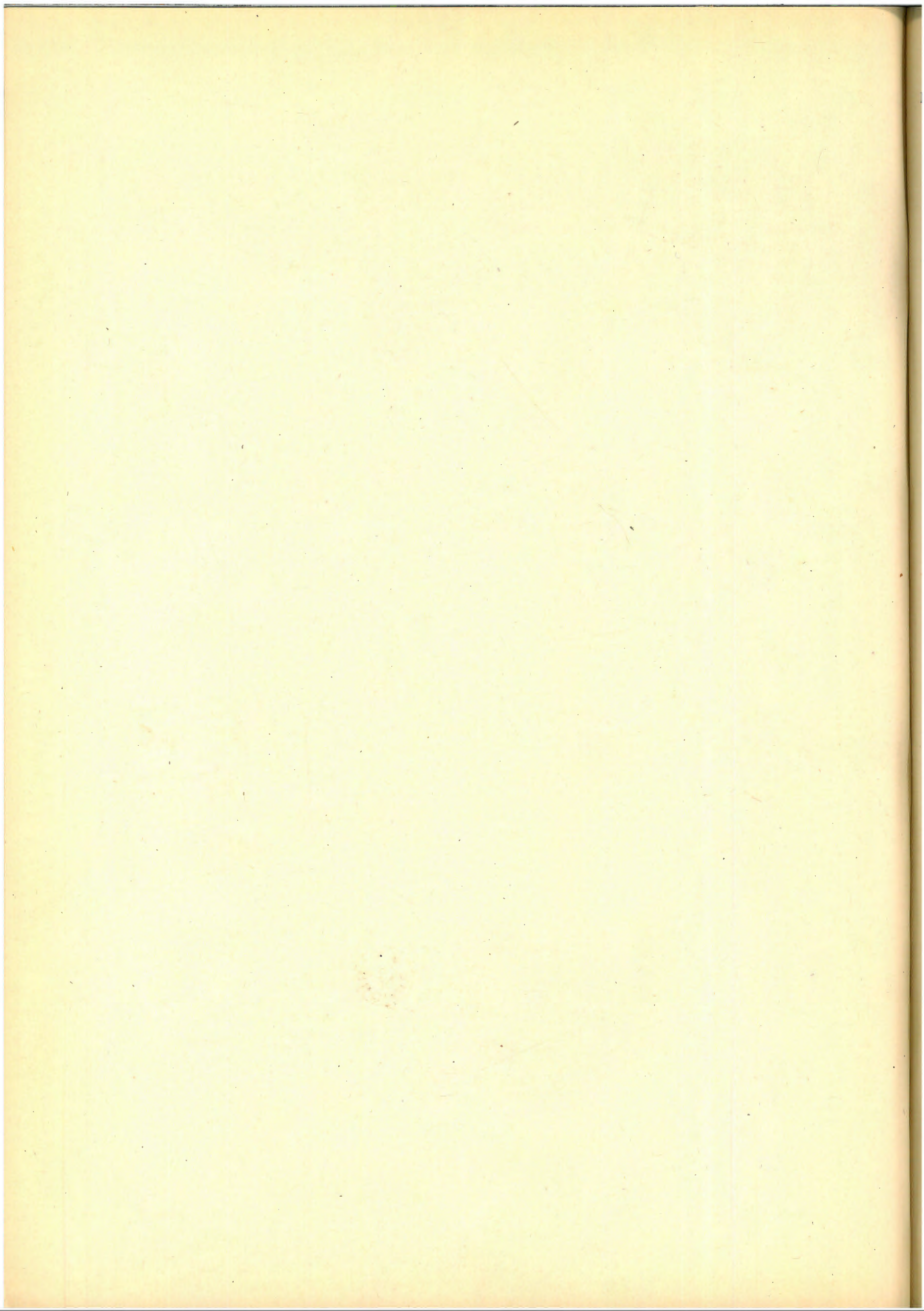
169	(B. 1299)	Thebes	Tiberius 2.
170	(B. 745)	—	— 4.
171	(P. 10819)	Elephantine	Augustus 18.
172	(P. 8744)	Thebes	— 34.
173	(P. 8363)	—	— 43.
174	(P. 8366)	—	— 43.
175	(C. 51015)	—	Euergetes II 31.
176	(C. 51017)	—	— 32.
177	(C. 50458)	—	— or Soter II 37.
178	(B. 575)	Gebelein	II-I c. B.C.
179	(V. 219)	Edfu (?)	Possibly Tiberius 4.
180	(V. 168)	— (?)	— — 5.
181	(P. 12898)	Thebes (?)	Augustus 38.
182	(B. 420)	Thebes	— 25 (?).
183	(C. 50452)	—	— 26.
184	(B. 806)	—	— 28 (?).
185	(B. 760)	—	— 35.
186	(P. 6366)	—	Claudius 14 (?).
187	(B. 802)	—	Nero 1.
188	(P. 9476)	—	III c. B.C. (Probably Philad. II.)
189	(B. 1407)	Denderah	Tiberius or Gaius 2.
190	(B. 1116)	Thebes	Late Ptolemaic.
191	(B. 327)	—	III c. B.C.
192	(B. 740)	—	Possibly Auletes 12. = 70/69 B.C.
193	(C. 51227)	—	Augustus 22.
194	(P. 10823)	Elephantine	— 39.
195	(B. 659)	Thebes	— 42.
196	(B. 814)	—	Claudius 6.
197	(L. 7915)	—	Apparently 1st half of 1st cent. A.D.
198	(B. 1031)	Elephantine	220 B.C.
199	(L. 7892 bis)	Thebes	Late Ptolemaic.
200	(P. 10939)	Edfu	Augustus 38.
201	(L. 7924)	—	— 40.
202	(P. 10921)	—	— 41.
203	(L. 7925)	—	— 42.
204	(P. 10907)	Edfu	Possibly Tiberius 3.
205	(B. 1378)	Denderah	Tiberius 18.
206	(V. 112)	Thebes	Gaius 5.
207	(C. 51459)	Hermonthis	Vespasian 8.
208	(P. 6253)	Thebes	Philadelphus 32. = 254/3 B.C.
209	(P. 9479)	—	— 32 (?).
210	(C. 51500)	Elephantine	— 30.
211	(C. 51505)	—	— 34 = 262/1 B.C.
212	(C. 51456)	Hermonthis (?)	Early Ptolemaic.

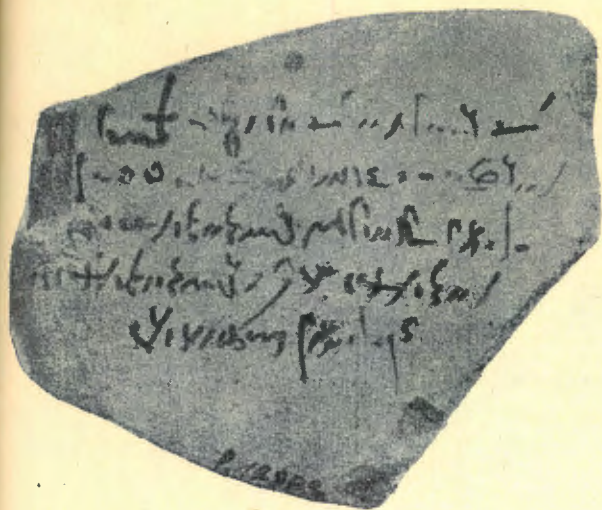
213	(B. 777)	Thebes	Augustus 34 (?)
214	(B. 1011)	Elephantine	Possibly Philadelphus 15 = 27 1/0 B.C.
215	(B. 1037)	—	— — — —
216	(B. 785)	—	— — 16 = 270/69 B.C.
217	(B. 938)	—	— — 18 = 268/7 —
218	(B. 905)	—	— — 20 = 266/5 —
219	(B. 1294)	Hermonthis (?)	— Euergetes I 12 = 236/5 —
220	(B. 948)	Elephantine	— Philadelphus 17 = 269/8 —
221	(B. 940)	—	— — — —
222	(B. 1238)	—	— — 18 = 268/7 B.C.
223	(B. 888)	—	— — 19 = 267/6 —
224	(P. 10902)	Hermonthis (?)	— Euergetes I 4 = 244/3 —
225	(C. 51501)	Elephantine	IIIrd c. B.C.
226	(C. 51507)	—	— —
227	(V. 103)	Gebelein (?)	Possibly 111/10 B.C.
228	(B. 1364)	Gebelein	106 B.C.
229	(B. 1364 verso)	—	105 —
230	(B. 1365)	—	102 —
231	(B. 1366)	—	100 —
232	(B. 209)	Thebes (?)	Possibly Philometor 24 = 158/7 B.C.
233	(V. 71)	Probably Ombus (?)	Possibly Philometor or Euergetes II 29.
234	(L. 7918)	Thebes (?)	II-I cent. B.C.
235	(B. 795)	Thebes (?)	— —
236	(P. 9646)	Thebes (?)	Euergetes II 49.
237	(B. 1353)	Thebes	Possibly 116/5 or 80/79 B.C.
238	(B. 604)	—	— 114/3 or 78/7 —
239	(C. 51237)	—	Late Ptolemaic.
240	(P. 6564)	—	Ist cent. B.C.
241	(P. 9707)	Thebes (?)	Possibly Augustus 6.
242	(C. 51442)	Gebelein	— — 10.
243	(B. 1258)	El Kāb	— — 12.
244	(P. 1570)	Thebes	Augustus 19.
245	(P. 6184)	—	— 26.
246	(B. 301)	—	— 27.
247	(P. 6357)	Edfu	— 28.
248	(B. 879)	Thebes	— 28.
249	(B. 870)	Thebes (?)	Possibly Augustus 33.
250	(P. 10938)	Edfu	Augustus 36.
251	(B. 1135)	Thebes	— 41.
252	(P. 9029)	Thebes (?)	— 41.
253	(P. 8374)	Thebes (?)	Tiberius 5.
254	(V. 14)	Thebes	Claudius 8.
255	(B. 210)	—	Augustus 26.
256	(B. 860)	—	— 41.



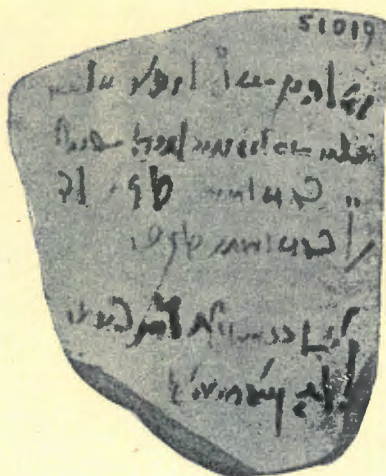
257	(B. 771)	Thebes	.....	Augustus 41.
258	(401)	—	.....	Auletes or Augustus 28.
259	(P. 12888)	—	.....	Augustus 25.
260	(B. 231)	—	.....	— 42.
261	(B. 37)	—	.....	Possibly Auletes 27 = 55/4 B.C.
262	(C. 51490)	Provenance uncertain	.....	Roman.
263	(P. 6580)	Thebes	.....	Hadrian 7.
264	(P. 6588)	—	.....	— 20.
265	(P. 6585)	—	.....	— 22.
266	(P. 6562)	—	.....	Antoninus 8.
267	(L. 7891 bis)	Thebes (?)	.....	Late Ptolemaic.
268	(B. 653)	Thebes	.....	106/5 B.C.
268 A	(P. 6179)	—	.....	Berenice 2 Archelaus 1 = 56. B.C.
269	(P. 1115)	—	.....	Late Ptolemaic or Early Roman.
270	(C. 51449)	Gebelein	.....	90/89 B.C.
271	(L. 7871)	Thebes	.....	Euergetes II 50 = 121/0 B.C.
272	(P. 9463)	—	.....	II-I cent. B.C.
273	(B. 1137)	—		Possibly Augustus 10.
274	(B. 986)	—		— — 12.
275	(P. 9030)	—		— — 20.
276	(P. 6142)	—		— — 24.

PLATES





1



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אחד לאומא
כאמא, כמא, כמא
מאמא, מאמא, מאמא
מאמא, מאמא, מאמא

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[Handwritten signature]

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5. *Handwritten text in Amharic script, likely a list or notes.*

7

[illegible]

6

Handwritten notes in Hebrew script:

ביום שבת
ה'תשנ"א

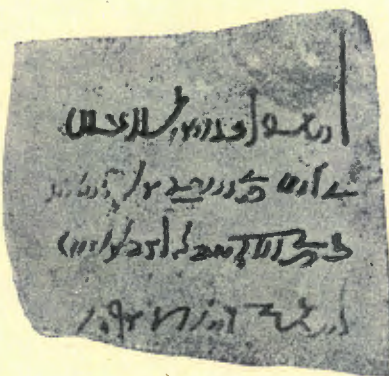
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22/10/1900

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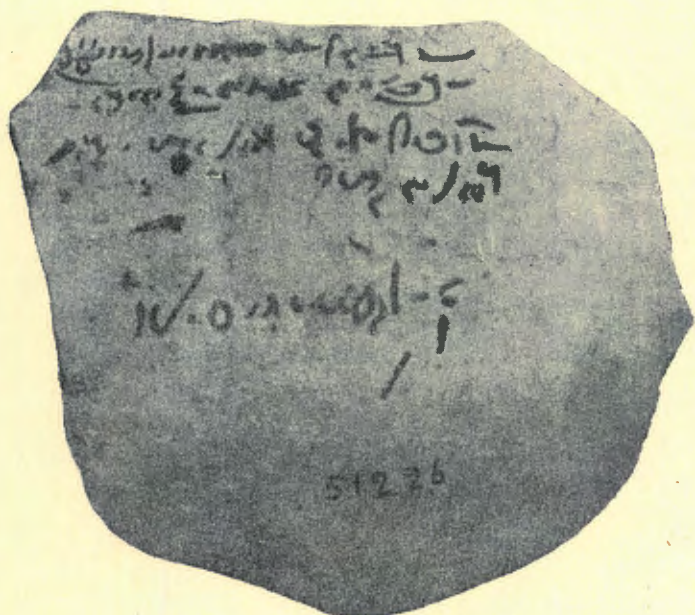
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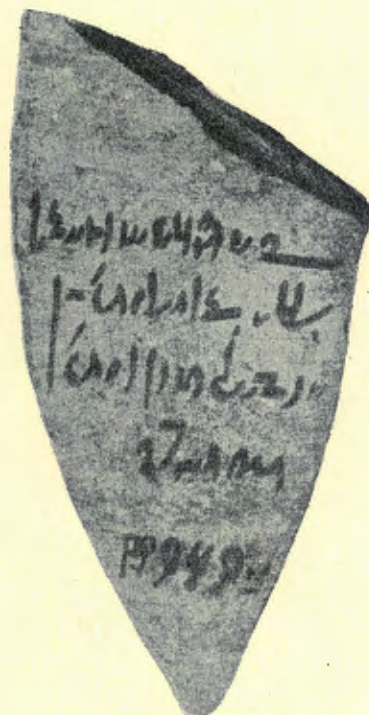
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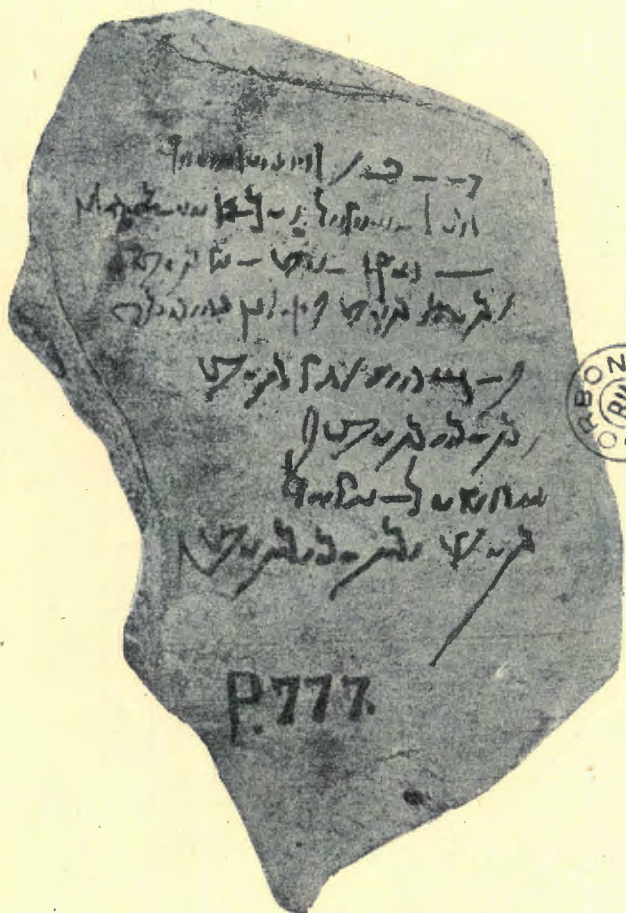
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26 (with facsimile).

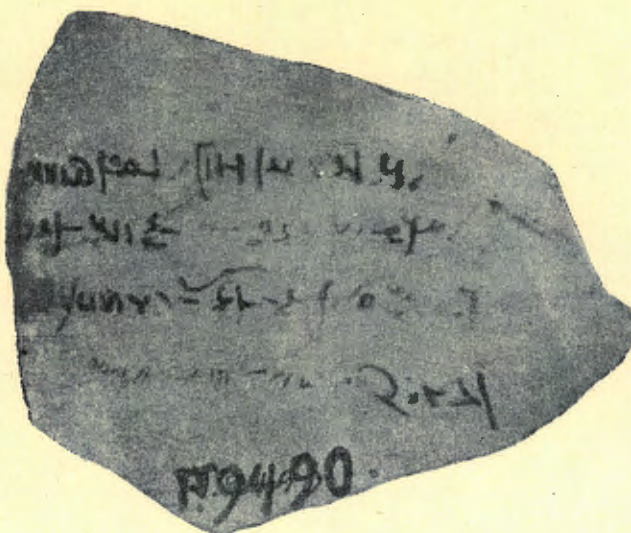
P. 777

26 (with photo).

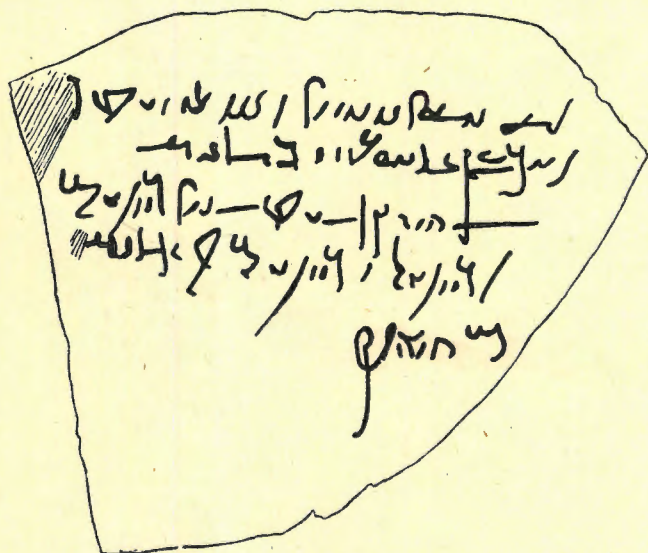
Handwritten Demotic script on a fragment of pottery, showing several lines of text.

5.

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Handwritten Demotic script on a small fragment of pottery, showing a few lines of text.

32

Handwritten Demotic script on a fragment of pottery, showing several lines of text.

31

Handwritten Demotic script on a fragment of pottery, showing several lines of text.

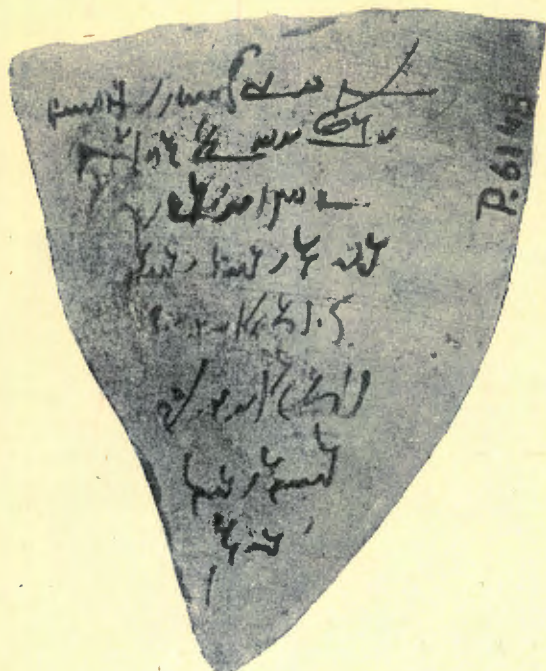
34



Handwritten Demotic script on a fragment of pottery, showing several lines of text.

33 (with photo).

33 (with facsimile).



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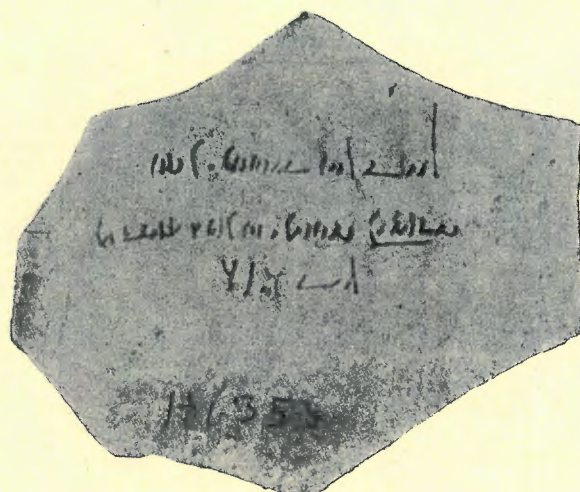
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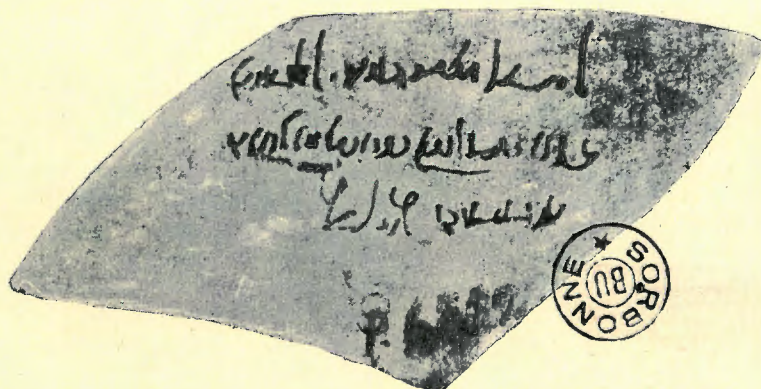
41

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40 A

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Handwritten Demotic script on ostracon 46.

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Handwritten Demotic script on ostracon 47.

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Handwritten Demotic script on ostracon 48.

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Handwritten Demotic script on ostracon 49, with the number P. 6465 written in the bottom right corner.

49

Handwritten Demotic script on ostracon 50.

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Handwritten Demotic script on ostracon 51.

51

Handwritten Demotic script on ostracon 52.

52

Handwritten Demotic script on ostracon 53.

53

Handwritten Demotic script on ostracon 54.

54

Handwritten Demotic script on ostracon 55.

55

Handwritten Demotic script on ostracon 56, with the Greek text "ΠΑΤΗΡ ΠΕΤΕΧΩΝ" visible at the top.

56

Handwritten Demotic script on ostracon 57.

57



Handwritten Demotic script on ostracon 58.

58

Handwritten Demotic script on ostracon 59.

59

Handwritten Demotic script on ostracon 60.

60

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

61

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

65

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

62

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

63

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

64

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

67

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

66

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

69

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

68

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

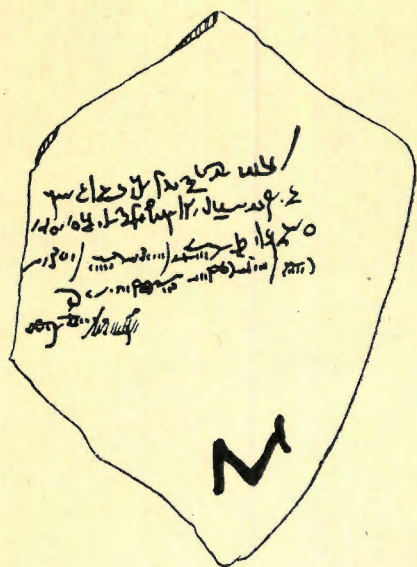
70

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

72

Handwritten Demotic script on a fragment of pottery. The text is arranged in several lines, with some characters appearing to be in a different script or dialect. The fragment is irregularly shaped with a jagged edge.

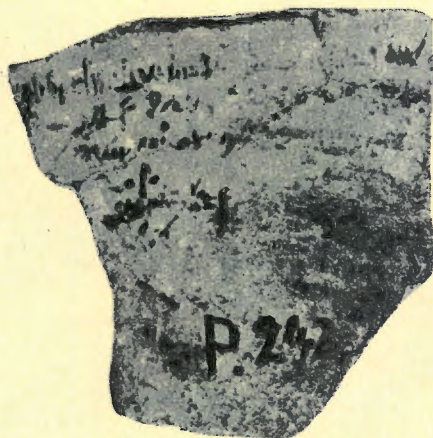
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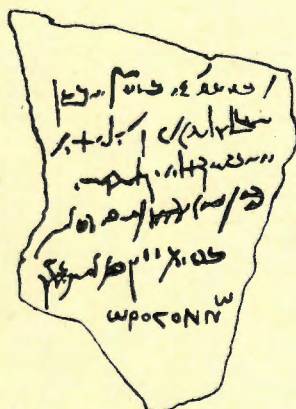
76 (with facsimile).

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76 (with photo).

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79

Handwritten Demotic script on fragment 92, consisting of several lines of text.

92

Handwritten Demotic script on fragment 93A, which is a triangular-shaped piece of pottery.

93 A

Handwritten Demotic script on fragment 93, located on the left side of the page.

93

Handwritten Demotic script on fragment 97, located in the upper middle section.

97

Handwritten Demotic script on fragment 94, located in the lower left section.

94

Handwritten Demotic script on fragment 95, located in the lower middle section.

95

Handwritten Demotic script on fragment 96, located in the lower right section.

96

Handwritten Demotic script on fragment 98, which is a rectangular piece of pottery.

98

Handwritten Demotic script on fragment 99, located in the lower middle section.

99

Handwritten Demotic script on fragment 100, located in the lower right section.

100



Handwritten Demotic script on fragment 101, located in the bottom left section.

101

Handwritten Demotic script on fragment 102, located in the bottom middle section.

102

Handwritten Demotic script on fragment 103, located in the bottom right section.

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112 A (with photo).

112 A (with facsimile).

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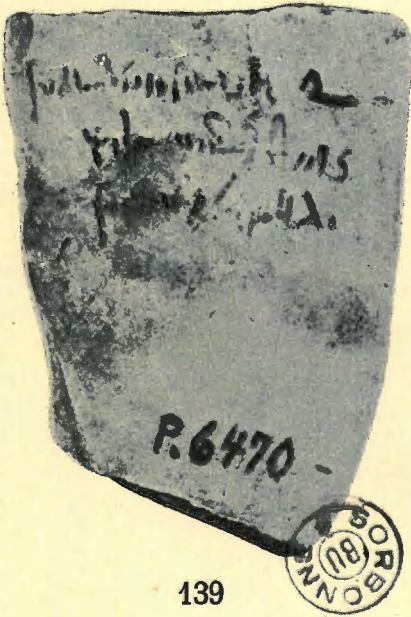
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171
 Demotic script on a fragment of pottery, showing several lines of text.

171

172
 Demotic script on a fragment of pottery, showing several lines of text.

172

174
 Demotic script on a fragment of pottery, showing several lines of text.

174

175
 Demotic script on a fragment of pottery, showing several lines of text. The number 51015 is visible at the bottom.

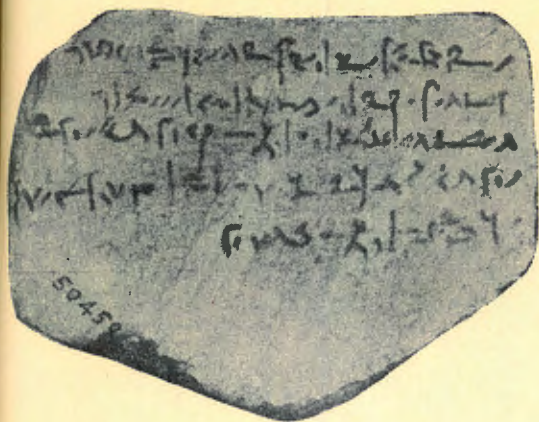
175

173
 Demotic script on a fragment of pottery, showing several lines of text. The number P. 8363 is visible at the bottom.

173

176
 Demotic script on a fragment of pottery, showing several lines of text. The number 51017 is visible at the bottom. A circular stamp is also present.

176



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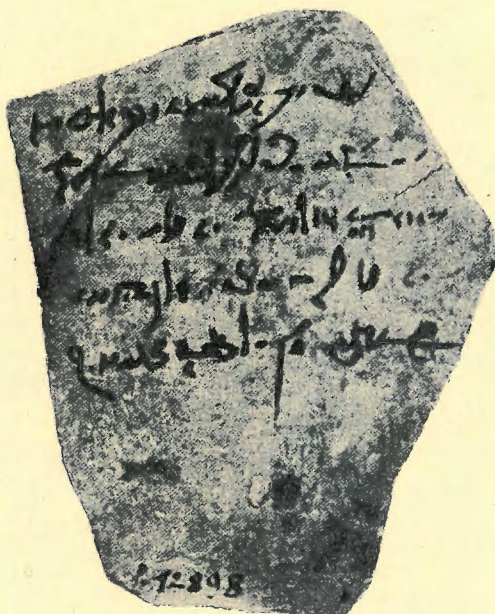
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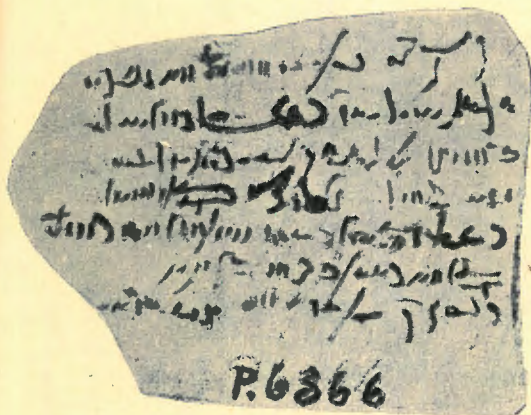
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 ה' אֶת-קוֹל
 הַבְּתוּלָה וְהָיָה
 כִּי יִשְׁמַע ה' אֶת-קוֹל
 הַבְּתוּלָה וְהָיָה

~~Wiederholungsfrage~~

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Fragment of a palm-leaf manuscript showing handwritten text in an Indic script. The text is arranged in several lines, though some characters are obscured by the fragment's shape and wear. A circular library stamp is visible in the bottom left corner, and the number 51227 is written in the bottom right corner of the fragment.

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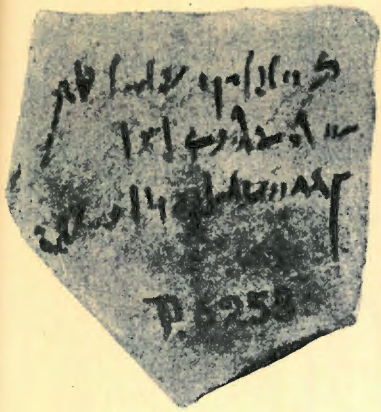
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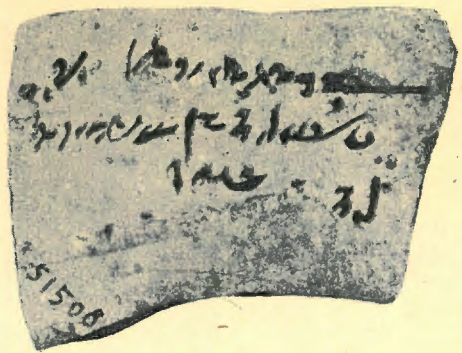
205



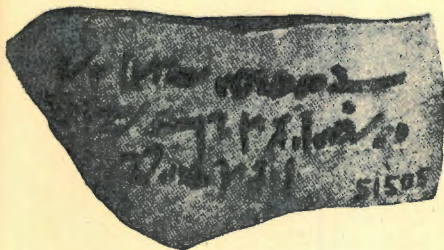
208



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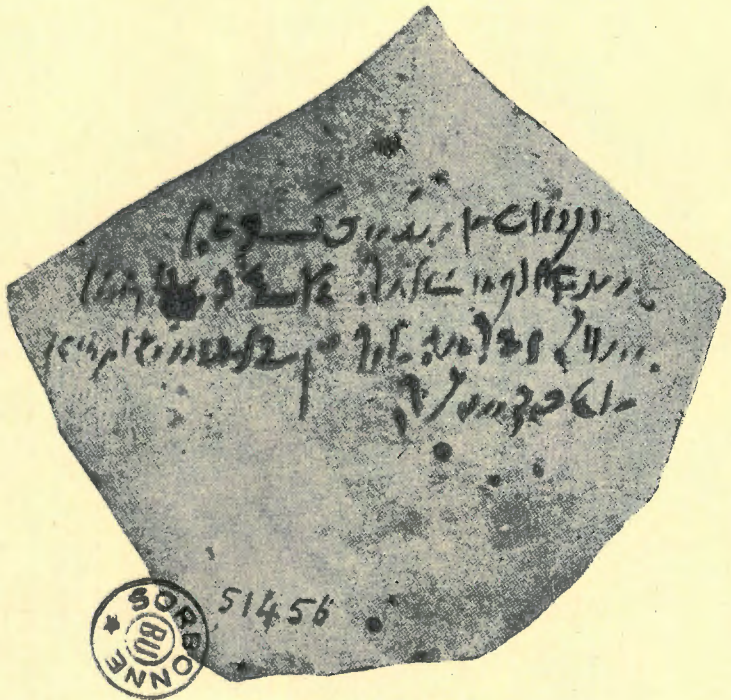
210



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222

Fragment of a palm-leaf manuscript showing several lines of handwritten text in an Indic script, likely Tamil. The fragment is dark and irregularly shaped, with the text written in a cursive style.

224

Handwritten signature: *Wm. H. H. H.*

223

Fragment of a papyrus scroll showing several lines of ancient Greek text. The text is written in a cursive script. At the bottom of the fragment, the number '51501' is printed.

225

Fragment of a clay tablet with cuneiform inscriptions. The fragment is irregularly shaped and shows several lines of text. A circular stamp is visible on the left side, and a number '51507' is written in the bottom right corner.

226

Handwritten notes in a cursive script, likely a continuation of the text from the previous page. The notes are written on a separate sheet of paper and include various symbols and characters, possibly representing a musical score or a technical drawing.

227

[illegible]

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verso

237

[illegible]

238

A fragment of a clay tablet with cuneiform script, identified as 'S. 332'. The fragment is irregularly shaped and contains several lines of text in cuneiform script. The text is written in a dark ink on a light-colored background. The fragment is labeled 'S. 332' in the bottom left corner.

239

[illegible]

243

Handwritten text in Arabic script, likely a continuation of the manuscript's content.

240 (with photo).

...εἰς τὴν πόλιν...
 ...καὶ τὸν...
 ...καὶ τὸν...
 ...καὶ τὸν...
 ...καὶ τὸν...
 ...καὶ τὸν...
 ...καὶ τὸν...

240 (with facsimile).

Fragment of a clay tablet with Akkadian cuneiform inscriptions. The text is arranged in several lines, though some characters are difficult to decipher due to the fragmentary nature of the piece. At the bottom right, the number '51442' is handwritten.

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244

A photograph of a fragment of a papyrus scroll. The fragment is roughly triangular in shape with a jagged, torn edge. It is dark in color, possibly due to the age of the papyrus or the way it was photographed. There is some faint, illegible Greek text visible on the surface, which appears to be written in a cursive hand. In the bottom right corner, the text "P. 678." is printed in a serif font. There is also a small, circular stamp or mark in the bottom left corner, which is partially cut off.

245



Handwritten Demotic script on ostracon 246.

246

Handwritten Demotic script on ostracon 247, with the number P.6357 at the bottom.

247

Handwritten Demotic script on ostracon 248.

248

Handwritten Demotic script on ostracon 249.

249

Handwritten Demotic script on ostracon 250, with the number P.10038 at the bottom.

250

Handwritten Demotic script on ostracon 254.

254

Handwritten Demotic script on ostracon 252, with the number P.9029 at the bottom and a circular stamp reading "BONNE BU" on the right.

252

Handwritten Demotic script on ostracon 253.

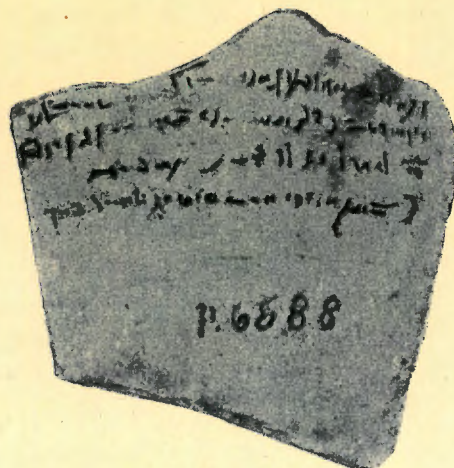
253

Handwritten Demotic script on ostracon 251.

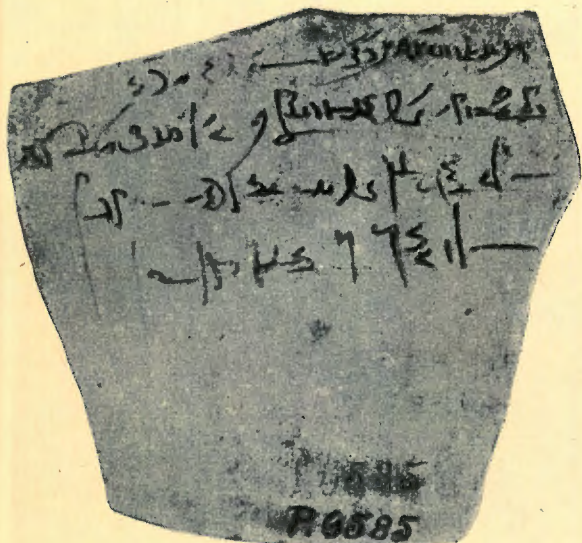
251

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 5. ...

264 (with photo).



264 A (with facsimile).



265

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267



266 (with facsimile).

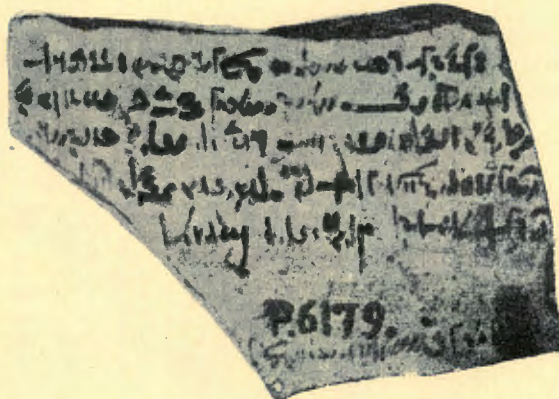
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266 (with photo).

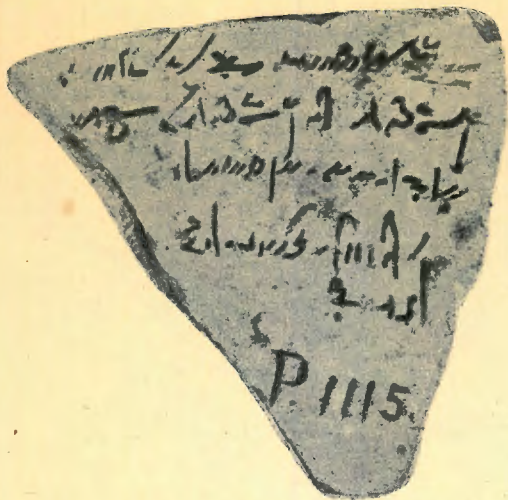


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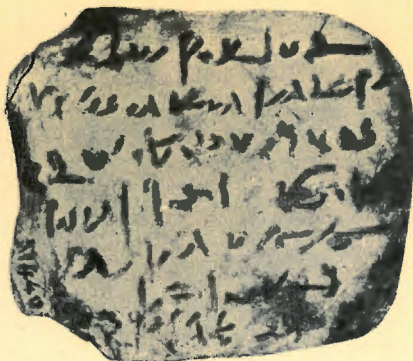
268



268 A



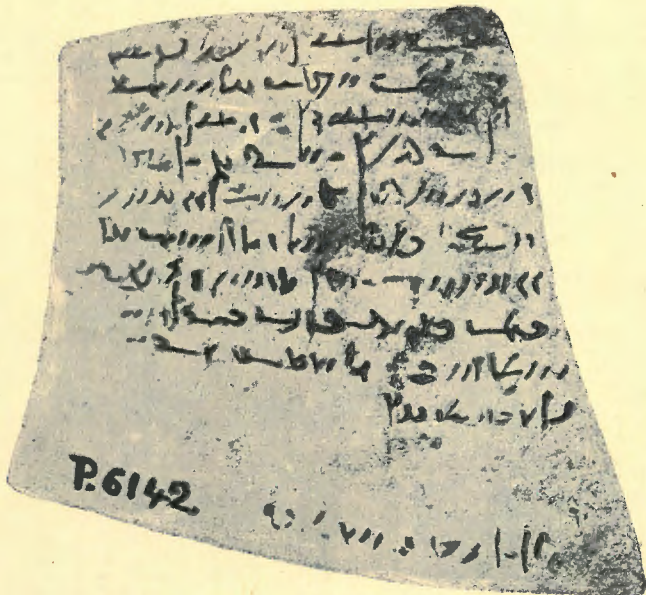
269



270

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271



276

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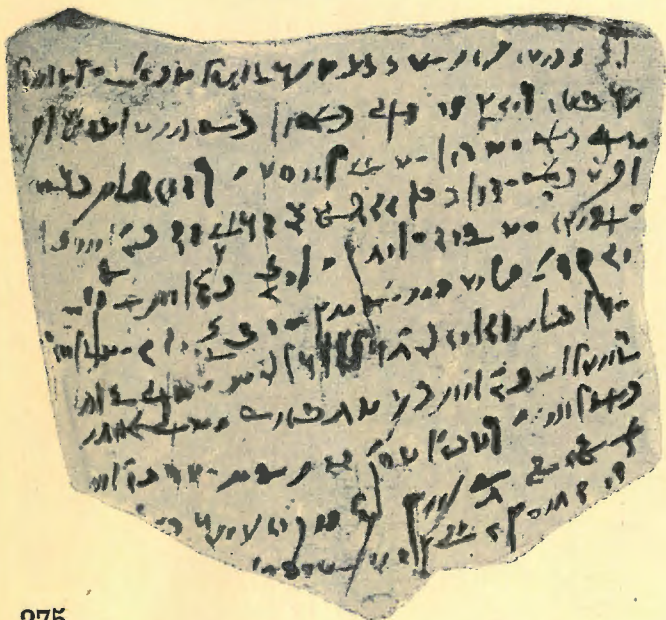
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273



272



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274

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